

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPPTY Ending December 2022
(\$ in Thousands)
A-1 Overall Summary

Exhibit MJT-1
Schedule A-1
Witness: Michael J. Trzaska
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	(1)	(2)	(3)	(4)	
Line No.	Description	Reference	Present Rates	Revenue Increase	Total
1	<u>MEASURE OF VALUE</u>				
2	Utility Plant	C-2	\$8,915,180		\$8,915,180
3	Accumulated Depreciation	C-3	2,251,728		2,251,728
4	Common Plant - Net of Accum Depr	C-8	424,369		424,369
5	Net Plant in service	L2 - L3 + L4	\$7,087,821		\$7,087,821
6					
7	Working Capital	C-1	\$155,548		\$155,548
8	Pension Assets / (Liability)	C-1	128,977		128,977
9	Accum Deferred Income Taxes	C-1	(658,825)		(658,825)
10	Customer Deposits	C-1	(49,195)		(49,195)
11	Customer Advances for Construction	C-1	(1,707)		(1,707)
12	Materials and Supplies	C-1	19,944		19,944
13	Accum Deferred Income Taxes - Reg Liability	C-1	(296,666)		(296,666)
14					
15	TOTAL RATE BASE	SUM L5 to L13	\$6,385,897		\$6,385,897
16					
17	<u>OPERATING REVENUES AND EXPENSES</u>				
18	Base Customer Charges	D-5	\$1,544,083	\$245,985	\$1,790,067
19	Electric Cost Revenue	D-5	\$741,120		741,120
20	Other Operating Revenues	D-5	\$48,477	924	49,400
21	Total Revenues	SUM L18 to L20	\$2,333,680	\$246,908	\$2,580,588
22					
23	Operating Expenses	D-1	\$1,987,440	\$16,747	\$2,004,187
24					
25	OIBIT	L21 - L23	\$346,240	\$230,162	\$576,402
26					
27	Income Taxes @ Eff Inc Tax Rate	D-18	(19,466)		(19,466)
28	Income Taxes @ Statutory Rates	D-18		(66,499)	(66,499)
29					
30	NET OPERATING INCOME	SUM L25 to L28	\$326,774	\$163,663	\$490,437
31					
32	RATE OF RETURN	L30 / L15	5.12%		7.68%
33					
34	<u>REVENUE INCREASE REQUIRED</u>				
35	Rate of Return at Present Rates	L32	5.12%		
36					
37	Rate of Return Required	B-7	7.68%		
38					
39	Change in ROR	L37 - L35	2.56%		
40					
41	Change in Operating Income	L15 * L39	\$163,663		
42					
43	Gross Revenue Conversion Factor	D-19	1.503		
44					
45	Change in Revenues	L41 * L43	\$245,985		

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(1)

(2)

Line No.	Description	Reference	Total - PECO
1	<u>Utility Plant</u>		
2	Utility Plant (101-106, 108, 114)		\$16,150,598
3	Construction Work In Progress (107)		410,479
4	Total Utility Plant	L2 + L3	\$16,561,077
5	Less: Accum. Prov. for Depr. and Amort. (108, 110, 111, 115)		4,589,572
6	Net Utility Plant	L4 - L5	\$11,971,505
7			
8	<u>Other Property and Investments</u>		
9	Non-Utility Property (121)		\$10,480
10	Less: Accum. Prov. for Depr. and Amort. (122)		1,568
11	Invest in Assoc Company (123)		8,032
12	Other Investments (124-129, 175-176)		23,547
13	Total Other Property and Investments	SUM L9 to L12	\$40,491
14			
15	<u>Current and Accrued Assets</u>		
16	Cash & Other Temporary Investments (131-136)		\$25,000
17	Customer Accounts Receivable (142)		386,722
18	Other Accounts Receivable (143)		39,485
19	Accum. Prov. for Uncollectible (144)		(93,646)
20	Accounts Receivable Assoc. Comp. (146)		
21	Fuel Stock (151)		1,196
22	Plant Materials & Supplies (154)		36,912
23	Gas Stored Underground - Current (164.1)		29,894
24	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		3,315
25	Prepayments (165)		10,978
26	Interest and Dividends Receivable (171)		
27	Accrued Utility Revenues (173)		157,542
28	Miscellaneous Current & Accrued Assets (174)		35,068
29	Total Current and Accrued Assets	SUM L16 to L25	\$632,466
30			
31	<u>Deferred Debits</u>		
32	Unamortized Debt Expense (181)		\$38,140
33	Other Regulatory Assets (182.3)		1,058,177
34	Miscellaneous Deferred Debits (186)		733,155
35	Unamortized Loss on Reacquired Debt (189)		859
36	Accumulated Deferred Income Taxes (190)		252,758
37	Total Deferred Debits	SUM L29 to L33	\$2,083,089
38			
39	TOTAL ASSETS	L6+L13+L26+L34	\$14,727,551
40			

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(1)

(2)

Line No.	Description	Reference	Total - PECO
41	<u>Proprietary Capital</u>		
42	Common Stock Issued (201)		\$1,423,004
43	Preferred Stock Issued (204)		
44	Other Paid-In Capital (208-211)		2,261,119
45	Capital Stock Expense (214)		(87)
46	Retained Earnings (215, 215.2, 216)		1,828,221
47	Unappropriated Undistributed Subsidiary Earnings (216.1)		
48	Accum Other Comprehensive Income (219)		
49	Total Propriety Capital & Margins	SUM L39 to L45	\$5,512,258
50			
51	<u>Long Term Debt</u>		
52	Bonds (221)		\$4,625,000
53	Advances from Associated Companies (223)		184,419
54	Other Long-Term Debt (224)		
55	Unamortized Premium on LTD (225)		
56	Unamortized Discount on LTD (226)		(18,647)
57	Total Long-Term Debt	SUM L49 to L53	\$4,790,772
58			
59	<u>Other Non-Current Liabilities</u>		
60	Obligations under Capital Leases (227)		
61	Accum. Prov for Injuries & Damages (228.2)		\$38,715
62	Accum. Prov for Pensions & Benefits (228.3)		301,539
63	Accum. Miscellaneous Operating Prov (228.4)		15,401
64	Asset Retirement Obligation (230)		28,808
65	Total Other Non-Current Liabilities	SUM L57 to L61	\$384,463
66			
67	<u>Current and Accrued Liabilities</u>		
68	Notes Payable (231)		\$45,550
69	Accounts Payable (232)		552,605
70	Notes Payable to Assoc. Companies (233)		
71	Accounts Payable to Assoc. Companies (234)		19,007
72	Customer Deposits (235)		59,159
73	Taxes Accrued (236)		(13,044)
74	Interest Accrued (237)		46,359
75	Dividends Declared (238)		0
76	Tax Collections Payable (241)		(41)
77	Misc Current & Accrued Liabilities (242)		157,303
78	Total Current & Accrued Liabilities	SUM L65 to L74	\$866,899
79			
80	<u>Other Deferred Credits</u>		
81	Customer Advances for Construction (252)		\$3,842
82	Other Deferred Credits (253)		12,653
83	Other Regulatory Liabilities (254)		317,141
84	Deferred Investment Tax Credit (255)		359
85	Unamortized Gain on Reacquired Debt (257)		
86	Accumulated Deferred Income Taxes (281-283)		2,839,164
87	Total Other Deferred Credits	SUM L78 to L83	\$3,173,160
88			
89	TOTAL LIABILITIES AND OTHER CREDITS	L46+L54+L62+L75+L84	\$14,727,551

PECO Electric Operations
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(\$ in Thousands)
B-2 Income Statement Summary

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			(1)	(2)	(3)
Line No.	Category	Description	FPFTY Amount	Non-Jurisdictional	Jurisdictional
1	Total Operating Revenues	Customer & Distribution Revenues	\$1,476,937		\$1,476,937
2		Electric Cost Revenue	741,120		741,120
3		Transmission - All Classes	172,082		172,082
4		Other Revenues	279,242	\$230,765	48,477
5		Total Operating Revenues	<u>\$2,669,381</u>	<u>\$230,765</u>	<u>\$2,438,616</u>
6					
7	Total Operating Expenses	Operation & Maintenance Expenses	\$1,684,661	\$78,593	\$1,606,068
8		Depreciation & Amortization Expense	299,365	39,532	259,833
9		Amortization of Regulatory Expense	923		923
10		Taxes Other Than Income Taxes - Other	166,121	2,540	163,581
11		Total Operating Expenses	<u>\$2,151,070</u>	<u>\$120,665</u>	<u>\$2,030,404</u>
12					
13	Net Utility Operating Income Before Income Tax		<u><u>\$518,311</u></u>	<u><u>\$110,100</u></u>	<u><u>\$408,211</u></u>

PECO Electric Operations
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(\$ in Thousands)
B-2 Income Statement Detail

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					(1)	(2)	(3)
Line No.	Category	Description	Description	Account	FPFTY Amount	Non-Jurisdictional	Jurisdictional
1	Operating Revenues	Customer & Distribution Revenues	Residential	440.0	\$807,206		\$807,206
2			Residential - House Heating	440.1	160,918		160,918
3			C & I Small	442.0	274,504		274,504
4			C & I Large	442.1	202,457		202,457
5			Street Lighting	444.0	9,908		9,908
6			Railroads & Railways	446.0	20,971		20,971
7			Intercompany	448.0	973		973
8			Transmission - All Classes		172,082		172,082
9			Sub-total - Customer & Distribution Revenues		\$1,649,019		\$1,649,019
10							
11	Electric Cost Revenue		Residential	440.0	\$463,184		\$463,184
12			Residential - House Heating	440.1	119,806		119,806
13			C & I Small	442.0	110,078		110,078
14			C & I Large	442.1	47,179		47,179
15			Street Lighting	444.0	564		564
16			Intercompany	448.0	310		310
17			Sub-total - Electric Cost Revenue		\$741,120		\$741,120
18							
19	Other Operating Revenues		Forfeited Discounts	450.0	\$12,795		\$12,795
20			Miscellaneous Service Revenues	451.0	3,829		3,829
21			Rent For Electric Property	454.0	28,444	\$9,225	19,219
22			Other Electric Revenues	456.0	12,633		12,633
23			Transmission of Electricity for Others	456.1	221,540	221,540	
24			Sub-total - Other Operating Revenues		\$279,242	\$230,765	\$48,477
25							
26			TOTAL OPERATING REVENUES		\$2,669,381	\$230,765	\$2,438,616
27							

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B-2 Income Statement Detail

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					(1)	(2)	(3)
Line No.	Category	Description	Description	Account	FPFTY Amount	Non-Jurisdictional	Jurisdictional
28	Operating Expenses	Operation & Maintenance Expenses	Purchased Power	555.0	\$689,927		\$689,927
29			Operation & Supervision	560.0	6,737	\$6,737	
30			Load Dispatching	561.0			
31			Scheduling, System Control & Dispatch	561.4	78,643		78,643
32			Transmission Service Studies	561.6			
33			Generation Service Studies	561.7			
34			Reliability, Planning & Standard Development	561.8	82,548		82,548
35			Station Expense	562.0	276	276	
36			Overhead Lines	563.0	564	564	
37			Underground Lines Expense	564.0			
38			Miscellaneous Expense	566.0	17,377	17,377	
39			Rents	567.0	15,461	15,461	
40			Maintenance of Structures	569.0	664	664	
41			Maintenance of Computer Hardware	569.1	239	239	
42			Maintenance of Computer Software	569.2	272	272	
43			Maintenance of Communication Equipment	569.3	240	240	
44			Maintenance of Station Equipment	570.0	5,924	5,924	
45			Maintenance of Overhead Lines	571.0	11,763	11,763	
46			Maintenance of Underground Lines	572.0	678	678	
47			Maintenance of Misc Transmission Plant	573.0	4,905	4,905	
48			Operation & Supervision	580.0	1,056		1,056
49			Load Dispatching	581.0			
50			Station Expense	582.0	640		640
51			Overhead Lines Expenses	583.0	17,030		17,030
52			Underground Lines Expense	584.0	11,313		11,313
53			Meter Expenses	586.0	5,199		5,199
54			Customer Installations Expense	587.0	9,499		9,499
55			Miscellaneous Expense	588.0	67,803		67,803
56			Rents	589.0	3,139		3,139
57			Maintenance of Structures	591.0	1,891		1,891
58			Maintenance of Station Equipment	592.0	15,973		15,973
59			Maintenance of Overhead Lines	593.0	192,828		192,828
60			Maintenance of Underground Lines	594.0	28,017		28,017

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				(1)	(2)	(3)	
Line No.	Category	Description	Description	Account	FPFTY Amount	Non-Jurisdictional	Jurisdictional
61			Maintenance of Line Transformers	595.0	1,476		1,476
62			Maintenance of Street Lighting & Signal Systems	596.0	1,014		1,014
63			Maintenance of Misc. Distribution	598.0	14,100		14,100
64			Supervision	901.0			
65			Meter Reading	902.0	338		338
66			Customer Records and Collection	903.0	79,174		79,174
67			Uncollectible Accounts	904.0	35,551		35,551
68			Miscellaneous Customer Accounts	905.0	4,175		4,175
69			Customer Assistance	908.0	101,187		101,187
70			Informational & Instructional	909.0	1,351		1,351
71			Miscellaneous Customer & Informational	910.0	135		135
72			Demonstrating & Selling	912.0	1,676		1,676
73			Miscellaneous Sales	916.0			
74			Administrative and General Salaries	920.0	43,647	2,693	40,954
75			Office Supplies and Expenses	921.0	7,592	594	6,998
76			Administrative Expenses Transferred-Credit	922.0			
77			Outside Service Employed	923.0	73,413	6,947	66,466
78			Property Insurance	924.0	551	52	499
79			Franchise Requirements	925.0	10,878	1,028	9,851
80			Employee Pensions and Benefits	926.0	21,703	1,369	20,334
81			Regulatory Commission Expenses	928.0	7,582	6	7,576
82			Duplicate Charges-Credit	929.0	(746)	(71)	(675)
83			Miscellaneous General Expenses	930.2	2,132	201	1,931
84			Maintenance of General Plant	935.0	7,123	673	6,450
85			Sub-total - O&M Expenses		\$1,684,661	\$78,593	\$1,606,068
86							

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B-2 Income Statement Detail

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					(1)	(2)	(3)
Line No.	Category	Description	Description	Account	FPFTY Amount	Non-Jurisdictional	Jurisdictional
87		Depreciation & Amortization Expense	Depreciation & Amortization Expense	403.0	\$251,462	\$35,669	\$215,793
88				404.0	47,903	3,863	44,040
89			Sub-total - Depreciation & Amortization Expense		\$299,365	\$39,532	\$259,833
90							
91		Amortization of Regulatory Expense	Amortization of Regulatory Expense	407.3	\$923		\$923
92			Sub-total - Amortization of Regulatory Expense		\$923		\$923
93							
94		Taxes Other Than Income Taxes - Other	Taxes Other Than Income Taxes - Other	408.1	\$166,121	\$2,540	\$163,581
95			Sub-total -Taxes Other Than Income Taxes - Other		\$166,121	\$2,540	\$163,581
96							
97			TOTAL OPERATING EXPENSES		\$2,151,070	\$120,665	\$2,030,404
98							
99			NET UTILITY OPERATING INCOME BEFORE INCOME TAX		\$518,311	\$110,100	\$408,211
100							

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
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B-3 Operating Revenues

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					(1)	(2)	(3)
Line No.	Category	Description	Description	Account	FPFTY Amount	Non-Jurisdictional	Jurisdictional
1	OPERATING REVENUE	Customer & Distribution Revenue	Residential	440.0	\$807,206		\$807,206
2			Residential - House Heating	440.1	160,918		160,918
3			C & I Small	442.0	274,504		274,504
4			C & I Large	442.1	202,457		202,457
5			Railroads & Railways	446.0	9,908		9,908
6			Street Lighting	444.0	20,971		20,971
7			Intercompany	448.0	973		973
8			Transmission - All Classes		172,082		172,082
9			Sub-total - Customer & Distribution Revenue		\$1,649,019		\$1,649,019
10							
11		Electric Cost Revenue	Residential	440.0	\$463,184		\$463,184
12			Residential - House Heating	440.1	119,806		119,806
13			C & I Small	442.0	110,078		110,078
14			C & I Large	442.1	47,179		47,179
15			Railroads & Railways	444.0			
16			Street Lighting	446.0	564		564
17			Intercompany	448.0	310		310
18			Sub-total - Electric Cost Revenue		\$741,120		\$741,120
19							
20			TOTAL OPERATING REVENUE		\$2,390,139		\$2,390,139
21							
22	OTHER REVENUE	Other Operating Revenue	Forfeited Discounts	450.0	\$12,795		\$12,795
23			Miscellaneous Service Revenues	451.0	3,829		3,829
24			Sub-total - Other Operating Revenue		\$16,624		\$16,624
25							
26		Other Electric Revenue	Rent For Electric Property	454.0	\$28,444	\$9,225	\$19,219
27			Other Electric Revenues	456.0	12,633		12,633
28			Transmission of Electricity for Others	456.1	221,540	221,540	
29			Sub-total - Other Electric Revenue		\$262,618	\$230,765	\$31,852
30							
31			TOTAL OTHER REVENUE		\$279,242	\$230,765	\$48,477
32							
33			TOTAL REVENUE		\$2,669,381	\$230,765	\$2,438,616

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B-4 O+M Expenses

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Line No.	Category	Description	Account	Account			
					(1)	(2)	(3)
					FPFTY Amount	Non-Jurisdictional	Jurisdictional
1	POWER SUPPLY EXPENSES	Power Supply	Purchased Power	555.0	\$689,927		\$689,927
2			TOTAL POWER SUPPLY EXPENSES		\$689,927		\$689,927
3							
4	TRANSMISSION EXPENSE	Transmission Operations	Operation & Supervision	560.0	\$6,737	\$6,737	
5			Load Dispatching	561.0			
6			Scheduling, System Control & Dispatch	561.4	78,643		78,643
7			Transmission Service Studies	561.6			
8			Generation Service Studies	561.7			
9			Reliability, Planning & Standard Development	561.8	82,548		82,548
10			Station Expense	562.0	276	276	
11			Overhead Lines	563.0	564	564	
12			Underground Lines Expense	564.0			
13			Miscellaneous Expense	566.0	17,377	17,377	
14			Rents	567.0	15,461	15,461	
15			Sub-total Transmission Operations	SUM L4 to L14	\$201,607	\$40,416	\$161,192
16							
17		Transmission Maintenance	Maintenance of Structures	569.0	\$664	\$664	
18			Maintenance of Computer Hardware	569.1	239	239	
19			Maintenance of Computer Software	569.2	272	272	
20			Maintenance of Communication Equipment	569.3	240	240	
21			Maintenance of Station Equipment	570.0	5,924	5,924	
22			Maintenance of Overhead Lines	571.0	11,763	11,763	
23			Maintenance of Underground Lines	572.0	678	678	
24			Maintenance of Misc Transmission Plant	573.0	4,905	4,905	
25			Sub-total Transmission Maintenance	SUM L17 to L24	\$24,685	\$24,685	
26							
27			TOTAL TRANSMISSION EXPENSE	L15 + L25	\$226,292	\$65,100	\$161,192
28							
29	DISTRIBUTION EXPENSE	Distribution Operations	Operation & Supervision	580.0	\$1,056		\$1,056
30			Load Dispatching	581.0			
31			Station Expense	582.0	640		640
32			Overhead Lines Expenses	583.0	17,030		17,030
33			Underground Lines Expense	584.0	11,313		11,313
34			Meter Expenses	586.0	5,199		5,199
35			Customer Installations Expense	587.0	9,499		9,499
36			Miscellaneous Expense	588.0	67,803		67,803
37			Rents	589.0	3,139		3,139
38			Sub-total Distribution Operations	SUM L29 to L37	\$115,680		\$115,680
39							
40		Distribution Maintenance	Maintenance of Structures	591.0	1,891		1,891
41			Maintenance of Station Equipment	592.0	15,973		15,973
42			Maintenance of Overhead Lines	593.0	192,828		192,828
43			Maintenance of Underground Lines	594.0	28,017		28,017
44			Maintenance of Line Transformers	595.0	1,476		1,476
45			Maintenance of Street Lighting & Signal Systems	596.0	1,014		1,014

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B-4 O+M Expenses

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Line No.	Category	Description	Account	Account	FPFTY Amount	Non-Jurisdictional	Jurisdictional
46			Maintenance of Misc. Distribution	598.0	14,100		14,100
47			Sub-total Distribution Maintenance	SUM L40 to L46	\$255,299		\$255,299
48							
49			TOTAL DISTRIBUTION EXPENSE	L38 + L47	\$370,979		\$370,979
50							
51	CUSTOMER ACCOUNTS	Customer Accounts	Supervision	901.0			
52			Meter Reading	902.0	338		338
53			Customer Records and Collection	903.0	79,174		79,174
54			Uncollectible Accounts	904.0	35,551		35,551
55			Miscellaneous Customer Accounts	905.0	4,175		4,175
56			TOTAL CUSTOMER ACCOUNTS	SUM L51 to L55	\$119,238		\$119,238
57							
58	CUSTOMER SERVICE & INFORMATION	Customer Service & Information	Customer Assistance	908.0	\$101,187		\$101,187
59			Informational & Instructional	909.0	1,351		1,351
60			Miscellaneous Customer & Informational	910.0	135		135
61			TOTAL CUSTOMER SERVICE & INFORMATION	SUM L58 to L60	\$102,672		\$102,672
62							
63	SALES	Sales Expense	Demonstrating & Selling	912.0	\$1,676		\$1,676
64			Miscellaneous Sales	916.0			
65			TOTAL SALES EXPENSE	SUM L63 to L64	\$1,676		\$1,676
66							
67	ADMINISTRATION & GENERAL	A&G Operations	Administrative and General Salaries	920.0	\$43,647	\$2,693	\$40,954
68			Office Supplies and Expenses	921.0	7,592	\$594	6,998
69			Administrative Expenses Transferred-Credit	922.0			
70			Outside Service Employed	923.0	73,413	\$6,947	66,466
71			Property Insurance	924.0	551	\$52	499
72			Franchise Requirements	925.0	10,878	\$1,028	9,851
73			Employee Pensions and Benefits	926.0	21,703	\$1,369	20,334
74			Regulatory Commission Expenses	928.0	7,582	\$6	7,576
75			Duplicate Charges-Credit	929.0	(746)	(\$71)	(675)
76			Miscellaneous General Expenses	930.2	2,132	\$201	1,931
77			Sub-total A&G Operations	SUM L67 to L76	\$166,753	\$12,819	\$153,934
78							
79		A&G Maintenance	Maintenance of General Plant	935.0	7,123	673	6,450
80							
81			TOTAL ADMINISTRATION & GENERAL	L77 + L79	\$173,877	\$13,492	\$160,384
82							
83			TOTAL O&M EXPENSE	L2+L27+L49+L56+L61+L65+L81	\$1,684,661	\$78,593	\$1,606,068
84							
85			TOTAL OPERATIONS EXPENSE		\$1,404,677	\$53,908	\$1,350,769
86			TOTAL MAINTENANCE EXPENSE		279,984	24,685	255,299
87			TOTAL O&M EXPENSE	L85 + L86	\$1,684,661	\$78,593	\$1,606,068

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending Dec. 2022
(\$ in Thousands)
B-4 O+M Expenses - A+G Detail

Exhibit MJT-1
Schedule B-4
Witness: Michael J. Trzaska
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					(1)	(2)	(3)	(4)
Line No.	Category	Description	Description	Account	FPFTY Amount	Percent to Non-Jurisdiction	Non-Jurisdictional	Jurisdictional
1	Distribution	A&G Operations	Administrative and General Salaries	920.0	\$16,481	0.0000%		\$16,481
2			Office Supplies and Expenses	921.0	1,303	0.0000%		1,303
3			Administrative Expenses Transferred-Credit	922.0		0.0000%		
4			Outside Service Employed	923.0	928	0.0000%		928
5			Property Insurance	924.0		0.0000%		
6			Injuries and Damages	925.0		0.0000%		
7			Employee Pensions and Benefits	926.0	11,749	0.0000%		11,749
8			Regulatory Commission Expenses	928.0	7,517	0.0000%		7,517
9			Duplicate Charges-Credit	929.0	4	0.0000%		4
10			Miscellaneous General Expenses	930.2	10	0.0000%		10
11			Sub-total A&G Operations - Distribution	SUM L11 to L10	\$37,991			\$37,991
12								
13		A&G Maintenance	Maintenance of General Plant	935.0		0.0000%		
14			ADMINISTRATION & GENERAL - DISTRIBUTION	L11 + L13	\$37,991			\$37,991
15								
16	Transmission	A&G Operations	Administrative and General Salaries	920.0	\$139	100.0000%	\$139	
17			Office Supplies and Expenses	921.0		100.0000%		
18			Administrative Expenses Transferred-Credit	922.0		100.0000%		
19			Outside Service Employed	923.0	108	100.0000%	108	
20			Property Insurance	924.0		100.0000%		
21			Injuries and Damages	925.0		100.0000%		
22			Employee Pensions and Benefits	926.0	473	100.0000%	473	
23			Regulatory Commission Expenses	928.0		100.0000%		
24			Duplicate Charges-Credit	929.0		100.0000%		
25			Miscellaneous General Expenses	930.2	0	100.0000%	0	
26			Sub-total A&G Operations - Transmission	SUM L16 to L25	\$720		\$720	
27								
28		A&G Maintenance	Maintenance of General Plant	935.0		100.0000%		
29			ADMINISTRATION & GENERAL - TRANSMISSION	L26 + L28	\$720		\$720	
30								

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending Dec. 2022
(\$ in Thousands)
B-4 O+M Expenses - A+G Detail

Exhibit MJT-1
Schedule B-4
Witness: Michael J. Trzaska
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					(1)	(2)	(3)	(4)
Line No.	Category	Description	Description	Account	FPFTY Amount	Percent to Non-Jurisdiction	Non-Jurisdictional	Jurisdictional
31	General	A&G Operations	Administrative and General Salaries	920.0	\$27,026	9.4491%	\$2,554	\$24,473
32			Office Supplies and Expenses	921.0	6,290	9.4491%	594	5,695
33			Administrative Expenses Transferred-Credit	922.0		9.4491%		
34			Outside Service Employed	923.0	72,378	9.4491%	6,839	65,539
35			Property Insurance	924.0	551	9.4491%	52	499
36			Franchise Requirements	925.0	10,878	9.4491%	1,028	9,851
37			Employee Pensions and Benefits	926.0	9,480	9.4491%	896	8,585
38			Regulatory Commission Expenses	928.0	65	9.4491%	6	59
39			Duplicate Charges-Credit	929.0	(749)	9.4491%	(71)	(678)
40			Miscellaneous General Expenses	930.2	2,122	9.4491%	201	1,921
41			Sub-total A&G Operations - General	SUM L31 to L40	\$128,042		\$12,099	\$115,943
42								
43		A&G Maintenance	Maintenance of General Plant	935.0	\$7,123	9.4491%	\$673	\$6,450
44			ADMINISTRATION & GENERAL - GENERAL	L41 + L43	\$135,165		\$12,772	\$122,394
45								
46	TOTAL	A&G Operations	Administrative and General Salaries	920.0	\$43,647		\$2,693	\$40,954
47			Office Supplies and Expenses	921.0	7,592		594	6,998
48			Administrative Expenses Transferred-Credit	922.0				
49			Outside Service Employed	923.0	73,413		6,947	66,466
50			Property Insurance	924.0	551		52	499
51			Franchise Requirements	925.0	10,878		1,028	9,851
52			Employee Pensions and Benefits	926.0	21,703		1,369	20,334
53			Regulatory Commission Expenses	928.0	7,582		6	7,576
54			Duplicate Charges-Credit	929.0	(746)		(71)	(675)
55			Miscellaneous General Expenses	930.2	2,132		201	1,931
56			Sub-total A&G Operations - TOTAL	SUM L46 to L55	\$166,753		\$12,819	\$153,934
57								
58		A&G Maintenance	Maintenance of General Plant	935.0	\$7,123		\$673	\$6,450
59			ADMINISTRATION & GENERAL - TOTAL	L56 + L58	\$173,877		\$13,492	\$160,384

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPPTY Ending Dec. 2022
(\$ in Thousands)
B-5 Taxes Details

Exhibit MJT-1
Schedule B-5
Witness: Michael J. Trzaska
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		(1)	(2)	(3)	(4)
Line No.	Description	Percentage	Total	Transmission Elimination	Distribution
1	Public Utility Real Tax (PURTA) Total Expense	9.449%	\$6,927	(\$655)	\$6,273
2	Use Tax Accrued	9.449%	508	(48)	460
3	Real Estate Tax Accrued	9.449%	5,742	(543)	5,200
4	Miscellaneous TOTI	9.449%			
5	Payroll Tax Accrued	9.449%	13,705	(1,295)	12,410
6	Gross Receipt Tax		139,239		139,239
7	Total		\$166,121	(\$2,540)	\$163,581

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending December 2022
(\$ in Thousands)
B-6 Cost of Long Term Debt

Exhibit MJT-1
Schedule B-6
Witness: Michael J. Trzaska
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			(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Type of Bond Issue	Bond Issue	Reference	Amount Outstanding	Percent to Total	Effective Interest Rate	Average Weighted Cost Rate	Annualized Cost
1	First & Refunding Mortgage Bonds - Fixed Rate	PECO - FMB - \$350 - 2.375% - Due 9-15-2022						
2								
3		PECO - FMB - \$350 - 3.15% - Due 10-15-2025		\$350,000		3.29%		
4						7.28%		0.24%
5		PECO - FMB - \$75 - 5.90% - Due 5-1-2034		75,000		6.00%		0.09%
6						1.56%		0.09%
7		PECO - FMB - \$300 - 5.95% - Due 10-1-2036		300,000		6.04%		
8						6.24%		0.38%
9		PECO - FMB - \$175 - 5.70% - Due 3-15-2037		175,000		5.81%		
10						3.64%		0.21%
11		PECO - FMB - \$250 - 4.80% - Due 10-15-2043		250,000		4.89%		
12						5.20%		0.25%
13		PECO - FMB - \$300 - 4.15% - Due 10-1-2044		300,000		4.23%		
14						6.24%		0.26%
15		PECO - FMB - \$325 - 3.70% - Due 9-15-2047		325,000		3.77%		
16						6.76%		0.25%
17		PECO - FMB - \$650 - 3.90% - Due 3-1-2048		650,000		4.08%		
18						13.52%		0.55%
19		PECO - FMB - \$325 - 3.00% - Due 9-15-2049		325,000		3.10%		
20						6.76%		0.21%
21		PECO - PIDC - \$50 - 2.00% - Due 6-20-2023		50,000		2.27%		
22						1.04%		0.02%
23		PECO - FMB - \$350 - 2.80% - Due 6-15-2050		350,000		2.86%		
24						7.28%		0.21%
25		PECO - FMB - \$300 - 3.05% - Due 3-15-2051		375,000		3.11%		
26						7.80%		0.24%
27		PECO - FMB - \$375 - 3.10% - Due 9-1-2051		375,000		3.15%		
28						7.80%		0.25%
29		PECO - FMB - \$300 - 3.20% - Due 3-1-2052		300,000		3.25%		
30						6.24%		0.20%
31		PECO - FMB - \$425 - 3.20% - Due 9-1-2052		425,000		3.25%		
32						8.84%		0.29%
33								
34		Sub-total Mortgage Bonds	SUM L1 to L32	\$4,625,000	96.17%		3.65%	
35								
36	Trust Preferred Capital Securities	PECO - TOPRS - \$80.5 - 7.38% - Due 4-6-2028		\$80,521		7.46%		
37					1.67%		0.12%	
38		PECO - TOPRS - \$0.8 - Var (6.75%) - Due 4-6-2028		805		5.25%		
39					0.02%			
40		PECO - TOPRS - \$103 - 5.75% - Due 6-15-2033		103,093		5.88%		
41					2.14%		0.13%	
42								
43		Sub-total Capital Securities	SUM L36 to L42	\$184,419	3.83%		0.25%	
44								
45		Total Long-Term Debt	L34 + L43	\$4,809,419	100.00%		3.90%	
46								
47		Adjustments for Tenders & Calls		(1,528)				
48								
49		Net Long-Term Debt	L45 + L47	\$4,807,891				
50								
51		Annualized Cost		187,567				
52								
53		Adjustment for Tenders & Calls Reacquired		1,239				
54								
55		Total	L51 + L53	\$188,806				3.93%

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending December 2022
(\$ in Thousands)
B-7 Rate of Return

Exhibit MJT-1
Schedule B-7
Witness: Michael J. Trzaska
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		(1)	(2)	(3)	(4)
Line No.	Description	Capitalization	Capitalization Ratio	Embedded Cost	Return %
1					
2	Long-Term Debt	\$4,807,891	46.59%	3.93%	1.83%
3					
4	Common Equity	\$5,512,257	53.41%	10.95%	5.85%
5					
6	Total	\$10,320,148	100.00%		7.68%

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending December 2022
(\$ in Thousands)
C-1 Measures of Value

Exhibit MJT-1
Schedule C-1
Witness: Michael J. Trzaska
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		(1)	(2)	(3)	(4)
Line No.	Description	Reference	FPFTY Amount	Non-Jurisdictional	Jurisdictional
1	Utility Plant	C-2	\$10,973,249	\$2,058,070	\$8,915,180
2	Accumulated Depreciation	C-3	2,844,595	592,866	2,251,728
3	Common Plant	C-8	424,369		424,369
4	Net Plant in Service	L1 - L2 + L3	\$8,553,024	\$1,465,204	\$7,087,821
5					
6	Working Capital	C-4	\$155,548		\$155,548
7	Pension Assets / (Liabilities)	C-5	128,977		128,977
8	Accumulated Deferred Income Taxes	C-6	(658,825)		(658,825)
9	Customer Deposits	C-7	(49,195)		(49,195)
10	Customer Advances for Construction	C-9	(1,707)		(1,707)
11	Material & Supplies	C-11	19,944		19,944
12	ADIT - Reg Liability	C-12	(296,666)		(296,666)
13	Total Measures of Value	SUM L4 to L12	\$7,851,100	\$1,465,204	\$6,385,897

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending December 2022
(\$ in Thousands)
C-2 Utility Plant

Exhibit MJT-1
Schedule C-2
Witness: Michael J. Trzaska
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			(1)	(2)	(3)	(4)
Line No.	Category	Account	Reference	FPFTY Amount	Non-Jurisdictional	Jurisdictional
1	<u>Intangible Plant</u>	E301 - Organization Costs				
2		E302 - Franchises and Consents		\$163	\$15	\$148
3		E303 - Misc Intangible Plant		256,063	23,458	232,605
4		Sub-total Intangible Plant	SUM L1 to L3	\$256,226	\$23,473	\$232,753
5						
6	<u>Transmission Plant</u>	E350 - Land and Land Rights		\$64,412	\$64,412	
7		E352 - Structures and Improvements		109,042	109,042	
8		E353 - Station Equipment		1,130,338	1,130,338	
9		E354 - Towers and Fixtures		315,059	315,059	
10		E355 - Poles and Fixtures		33,737	33,737	
11		E356 - Overhead Conductors, Devices		212,921	212,921	
12		E357 - Underground Conduit		18,915	18,915	
13		E358 - Undergrnd Conductors, Devices		117,238	117,238	
14		E359 - Roads and Trails		3,228	3,228	
15		E359.1 - ARO Costs Transmission Plt		779	779	
16		Sub-total Transmission Plant	SUM L6 to L15	\$2,005,669	\$2,005,669	
17						
18	<u>Distribution Plant</u>	E360 - Land and Land Rights		\$45,126		\$45,126
19		E361 - Structures and Improvements		220,410		220,410
20		E362 - Station Equipment		1,179,459		1,179,459
21		E364 - Poles, Towers and Fixtures		1,080,008		1,080,008
22		E365 - Overhead Conductors, Devices		1,975,971		1,975,971
23		E366 - Underground Conduit		643,607		643,607
24		E367 - Undergrnd Conductors, Devices		1,594,275		1,594,275
25		E368 - Line Transformers		770,400		770,400
26		E369 - Services		462,459		462,459
27		E370 - Meters		352,706		352,706
28		E371 - Installs on Customer Premiss		13,772		13,772
29		E373 - Street Lighting, Signal Systems		63,728		63,728
30		E374 - ARO Costs Distribution Plant		3,296		3,296
31		Sub-total Distribution Plant	SUM L18 to L30	\$8,405,217		\$8,405,217
32						
33	<u>General Plant</u>	E389 - Land and Land Rights		\$1,063	\$100	\$963
34		E390 - Structures and Improvements		49,594	4,686	44,908
35		E391 - Office Furniture, Equipment		41,056	3,879	37,177
36		E392 - Transportation Equipment				
37		E393 - Stores Equipment		46	4	42
38		E394 - Tools, Shop, Garage Equipment		43,512	4,111	39,401
39		E395 - Laboratory Equipment		408	39	369
40		E396 - Power Operated Equipment				
41		E397 - Communication Equipment		168,574	15,929	152,645
42		E398 - Miscellaneous Equipment		180	17	163
43		E399 - Other Tangible Property				
44		E399.1 - ARO Costs General Plant		1,704	161	1,543
45		Sub-total General Plant	SUM L33 to L44	\$306,137	\$28,927	\$277,210
46						
47		Total	L4+L16+L31+L45	\$10,973,249	\$2,058,070	\$8,915,180

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPPTY Ending December 2022
(\$ in Thousands)
C-2 Additions to Plant

Exhibit MJT-1
Schedule C-2
Witness: Michael J. Trzaska
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(1)

Line No.	Category	Account	Additions to Plant
1	Intangible Plant	E303 - Misc Intangible Plant	\$16,792
2		Sub-total Intangible Plant	\$16,792
3			
4	Transmission Plant	E350 - Land and Land Rights	(\$0)
5		E352 - Structures and Improvements	13,311
6		E353 - Station Equipment	123,029
7		E354 - Towers and Fixtures	15,233
8		E355 - Poles and Fixtures	6,456
9		E356 - Overhead Conductors, Devices	7,495
10		E357 - Underground Conduit	2,132
11		E358 - Undergrnd Conductors, Devices	7,851
12		E359 - Roads and Trails	392
13		Sub-total Transmission Plant	\$175,899
14			
15	Distribution Plant	E361 - Structures and Improvements	\$27,613
16		E362 - Station Equipment	42,965
17		E364 - Poles, Towers and Fixtures	103,206
18		E365 - Overhead Conductors, Devices	205,850
19		E366 - Underground Conduit	58,889
20		E367 - Undergrnd Conductors, Devices	110,639
21		E368 - Line Transformers	65,468
22		E369 - Services	13,153
23		E370 - Meters	12,099
24		E373 - Street Lighting,Signal Systm	3,376
25		Sub-total Distribution Plant	\$643,258
26			
27	General Plant	E390 - Structures and Improvements	(\$55)
28		E391 - Office Furniture, Equipment	3,128
29		E394 - Tools, Shop, Garage Equipmnt	1,397
30		E397 - Communication Equipment	2,797
31		E398 - Miscellaneous Equipment	12
32		Sub-total General Plant	\$7,278
33			
34		Total	\$843,227

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPPTY Ending December 2022
(\$ in Thousands)
C-2 Plant Retirements

Exhibit MJT-1
Schedule C-2
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(1)

Line No.	Category	Account	Plant Retirements
1	<u>Intangible Plant</u>	E303 - Misc Intangible Plant	(\$652)
2		Sub-total Intangible Plant	(\$652)
3			
4	<u>Transmission Plant</u>	E352 - Structures and Improvements	(\$295)
5		E353 - Station Equipment	(6,544)
6		E354 - Towers and Fixtures	(171)
7		E355 - Poles and Fixtures	(195)
8		E356 - Overhead Conductors, Devices	(351)
9		E357 - Underground Conduit	(353)
10		E358 - Undergrnd Conductors, Devices	(252)
11		E359.1 - ARO Costs Transmission Plt	(1)
12		Sub-total Transmission Plant	(\$8,164)
13			
14	<u>Distribution Plant</u>	E361 - Structures and Improvements	(\$846)
15		E362 - Station Equipment	(6,400)
16		E364 - Poles, Towers and Fixtures	(7,412)
17		E365 - Overhead Conductors, Devices	(8,082)
18		E366 - Underground Conduit	(431)
19		E367 - Undergrnd Conductors, Devices	(10,332)
20		E368 - Line Transformers	(13,615)
21		E369 - Services	(332)
22		E370 - Meters	(13)
23		E373 - Street Lighting, Signal Systm	(2,578)
24		E374 - ARO Costs Distribution Plt	(122)
25		Sub-total Distribution Plant	(\$50,165)
26			
27	<u>General Plant</u>	E390 - Structures and Improvements	(\$533)
28		E391 - Office Furniture, Equipment	(2,210)
29		E394 - Tools, Shop, Garage Equipmnt	(946)
30		E395 - Laboratory Equipment	(2)
31		E397 - Communication Equipment	(3,753)
32		E398 - Miscellaneous Equipment	
33		E399.1 - ARO Costs General Plt	(56)
34		Sub-total General Plant	(\$7,500)
35			
36		Total	(\$66,481)

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending December 2022
(\$ in Thousands)
C-2 Plant Pro Forma Adjustments

Exhibit MJT-1
Schedule C-2
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			(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Account	FPFTY Amount	Utility Allocation Factor	Allocated to Utility	Jurisdictional Allocation Factor	Allocated to Jurisdiction	Allocated to Non Jurisdiction
1	<u>Intangible Plant</u>	E301 - Organization Costs						
2								
3		E302 - Franchises and Consents	\$163	100.00%	\$163	90.55%	\$148	\$15
4			\$163		\$163		\$148	\$15
5								
6		E303 - Misc Intangible Plant	\$256,063	100.00%	\$256,063	90.84%	\$232,605	\$23,458
7			\$256,063		\$256,063		\$232,605	\$23,458
8								
9		Sub-total Intangible Plant	\$256,226		\$256,226		\$232,753	\$23,473
10								
11	<u>Transmission Plant</u>	E350 - Land and Land Rights	\$64,412	100.00%	\$64,412			\$64,412
12			\$64,412		\$64,412			\$64,412
13								
14		E352 - Structures and Improvements	109,042	100.00%	109,042			109,042
15			109,042		109,042			109,042
16								
17		E353 - Station Equipment	1,130,338	100.00%	1,130,338			1,130,338
18			1,130,338		1,130,338			1,130,338
19								
20		E354 - Towers and Fixtures	315,059	100.00%	315,059			315,059
21			315,059		315,059			315,059
22								
23		E355 - Poles and Fixtures	33,737	100.00%	33,737			33,737
24			33,737		33,737			33,737
25								
26		E356 - Overhead Conductors, Devices	212,921	100.00%	212,921			212,921
27			212,921		212,921			212,921
28								
29		E357 - Underground Conduit	18,915	100.00%	18,915			18,915
30			18,915		18,915			18,915
31								
32		E358 - Undergrnd Conductors, Devices	117,238	100.00%	117,238			117,238
33			117,238		117,238			117,238
34								
35		E359 - Roads and Trails	3,228	100.00%	3,228			3,228
36			3,228		3,228			3,228
37								
38		E359.1 - ARO Costs Transmission Plt	779	100.00%	779			779
39			779		779			779
40								
41		Sub-total Transmission Plant	\$2,005,669		\$2,005,669			\$2,005,669
42								

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPPTY Ending December 2022
(\$ in Thousands)
C-2 Plant Pro Forma Adjustments

Exhibit MJT-1
Schedule C-2
Witness: Michael J. Trzaska
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			(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Account	FPPTY Amount	Utility Allocation Factor	Allocated to Utility	Jurisdictional Allocation Factor	Allocated to Jurisdiction	Allocated to Non Jurisdiction
43	Distribution Plant	E360 - Land and Land Rights	\$45,126	100.00%	\$45,126	100.00%	\$45,126	
44			\$45,126		\$45,126		\$45,126	
45								
46		E361 - Structures and Improvements	220,410	100.00%	220,410	100.00%	220,410	
47			220,410		220,410		220,410	
48								
49		E362 - Station Equipment	1,179,459	100.00%	1,179,459	100.00%	1,179,459	
50			1,179,459		1,179,459		1,179,459	
51								
52		E364 - Poles, Towers and Fixtures	1,080,008	100.00%	1,080,008	100.00%	1,080,008	
53			1,080,008		1,080,008		1,080,008	
54								
55		E365 - Overhead Conductors, Devices	1,975,971	100.00%	1,975,971	100.00%	1,975,971	
56			1,975,971		1,975,971		1,975,971	
57								
58		E366 - Underground Conduit	643,607	100.00%	643,607	100.00%	643,607	
59			643,607		643,607		643,607	
60								
61		E367 - Undergrnd Conductors, Devices	1,594,275	100.00%	1,594,275	100.00%	1,594,275	
62			1,594,275		1,594,275		1,594,275	
63								
64		E368 - Line Transformers	770,400	100.00%	770,400	100.00%	770,400	
65			770,400		770,400		770,400	
66								
67		E369 - Services	462,459	100.00%	462,459	100.00%	462,459	
68			462,459		462,459		462,459	
69								
70		E370 - Meters	352,706	100.00%	352,706	100.00%	352,706	
71			352,706		352,706		352,706	
72								
73		E371 - Installs on Customer Premiss	13,772	100.00%	13,772	100.00%	13,772	
74			13,772		13,772		13,772	
75								
76		E373 - Street Lighting, Signal Systems	63,728	100.00%	63,728	100.00%	63,728	
77			63,728		63,728		63,728	
78								
79		E374 - ARO Costs Distribution Plant	3,296	100.00%	3,296	100.00%	3,296	
80		Electric Nonrecoverable 100%						
81			3,296		3,296		3,296	
82								
83		Sub-total Distribution Plant	\$8,405,217		\$8,405,217		\$8,405,217	
84								

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending December 2022
(\$ in Thousands)
C-2 Plant Pro Forma Adjustments

Exhibit MJT-1
Schedule C-2
Witness: Michael J. Trzaska
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			(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Account	FPFTY Amount	Utility Allocation Factor	Allocated to Utility	Jurisdictional Allocation Factor	Allocated to Jurisdiction	Allocated to Non Jurisdiction
85	General Plant	E389 - Land and Land Rights	\$1,063	100.00%	\$1,063	90.55%	\$963	\$100
86			\$1,063		\$1,063		\$963	\$100
87								
88		E390 - Structures and Improvements	49,594	100.00%	49,594	90.55%	44,908	4,686
89			49,594		49,594		44,908	4,686
90								
91		E391 - Office Furniture, Equipment	41,056	100.00%	41,056	90.55%	37,177	3,879
92			41,056		41,056		37,177	3,879
93								
94		E393 - Stores Equipment	46	100.00%	46	90.55%	42	4
95			46		46		42	4
96								
97		E394 - Tools, Shop, Garage Equipment	43,512	100.00%	43,512	90.55%	39,401	4,111
98			43,512		43,512		39,401	4,111
99								
100		E395 - Laboratory Equipment	408	100.00%	408	90.55%	369	39
101			408		408		369	39
102								
103		E397 - Communication Equipment	168,574	100.00%	168,574	90.55%	152,645	15,929
104			168,574		168,574		152,645	15,929
105								
106		E398 - Miscellaneous Equipment	180	100.00%	180	90.55%	163	17
107			180		180		163	17
108								
109		E399.1 - ARO Costs General Plant	1,704	100.00%	1,704	90.55%	1,543	161
110			1,704		1,704		1,543	161
111								
112		Sub-total General Plant	\$306,137		\$306,137		\$277,210	\$28,927
113								
114								
115		Total	\$10,973,249		\$10,973,249		\$8,915,180	\$2,058,070

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending Dec. 2022
(\$ in Thousands)
C-3 Accumulated Depreciation

Exhibit MJT-1
Schedule C-3
Witness: Michael J. Trzaska
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			(1)	(2)	(3)	(4)
Line No.	Category	Account	Reference	FPFTY Amount	Non- Jurisdictional	Jurisdictional
1	<u>Intangible Plant</u>	E301 - Organization Costs				
2		E302 - Franchises and Consents				
3		E303 - Misc Intangible Plant		\$185,927	\$19,958	\$165,969
4		Sub-total Intangible Plant	SUM L1 to L3	\$185,927	\$19,958	\$165,969
5						
6	<u>Transmission Plant</u>	E350 - Land and Land Rights		(\$0)	(\$0)	
7		E352 - Structures and Improvements		25,020	25,020	
8		E353 - Station Equipment		218,364	218,364	
9		E354 - Towers and Fixtures		169,027	169,027	
10		E355 - Poles and Fixtures		2,345	2,345	
11		E356 - Overhead Conductors, Devices		90,798	90,798	
12		E357 - Underground Conduit		4,171	4,171	
13		E358 - Undergrnd Conductors, Devices		49,665	49,665	
14		E359 - Roads and Trails		2,182	2,182	
15		E359.1 - ARO Costs Transmission Plt		41	41	
16		Sub-total Transmission Plant	SUM L6 to L15	\$561,614	\$561,614	
17						
18	<u>Distribution Plant</u>	E360 - Land and Land Rights				
19		E361 - Structures and Improvements		\$45,247		\$45,247
20		E362 - Station Equipment		485,873		485,873
21		E364 - Poles, Towers and Fixtures		138,006		138,006
22		E365 - Overhead Conductors, Devices		310,088		310,088
23		E366 - Underground Conduit		177,967		177,967
24		E367 - Undergrnd Conductors, Devices		224,564		224,564
25		E368 - Line Transformers		186,839		186,839
26		E369 - Services		189,472		189,472
27		E370 - Meters		178,397		178,397
28		E371 - Installs on Customer Premises		10,075		10,075
29		E373 - Street Lighting,Signal System		28,880		28,880
30		E374 - ARO Costs Distribution Plant		2,116		2,116
31		Sub-total Distribution Plant	SUM L18 to L30	\$1,977,526		\$1,977,526
32						
33	<u>General Plant</u>	E389 - Land and Land Rights				
34		E390 - Structures and Improvements		\$13,602	\$1,285	\$12,317
35		E391 - Office Furniture, Equipment		25,175	2,379	22,796
36		E392 - Transportation Equipment				
37		E393 - Stores Equipment		23	2	21
38		E394 - Tools, Shop, Garage Equipmnt		17,918	1,693	16,225
39		E395 - Laboratory Equipment		364	34	330
40		E396 - Power Operated Equipment				
41		E397 - Communication Equipment		61,314	5,794	55,520
42		E398 - Miscellaneous Equipment		37	4	34
43		E399 - Other Tangible Property				
44		E399.1 - ARO Costs General Plt		1,094	103	991
45		Sub-total General Plant	SUM L33 to L44	\$119,528	\$11,294	\$108,234
46						
47		Total	L4+L16+L31+L45	\$2,844,595	\$592,866	\$2,251,728

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending Dec. 2022
(\$ in Thousands)
C-3 Accum Depr Pro Forma Adj

Exhibit MJT-1
Schedule C-3
Witness: Michael J. Trzaska
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			(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Account	FPFTY Amount	Utility Allocation Factor	Allocated to Utility	Jurisdictional Allocation Factor	Allocated to Jurisdiction	Allocated to Non Jurisdiction
1	<u>Intangible Plant</u>	E302 - Franchises and Consents						
2								
3								
4		E303 - Misc Intangible Plant	\$185,927	100.00%	\$185,927	89.27%	\$165,969	\$19,958
5			\$185,927	100.00%	\$185,927	89.27%	\$165,969	\$19,958
6								
7		Sub-total Intangible Plant	\$185,927		\$185,927		\$165,969	\$19,958
8								
9	<u>Transmission Plant</u>	E350 - Land and Land Rights	(\$0)	100.00%	(\$0)			(\$0)
10			(\$0)		(\$0)			(\$0)
11								
12		E352 - Structures and Improvements	25,020	100.00%	25,020			25,020
13			25,020		25,020			25,020
14								
15		E353 - Station Equipment	218,364	100.00%	218,364			218,364
16			218,364		218,364			218,364
17								
18		E354 - Towers and Fixtures	169,027	100.00%	169,027			169,027
19			169,027		169,027			169,027
20								
21		E355 - Poles and Fixtures	2,345	100.00%	2,345			2,345
22			2,345		2,345			2,345
23								
24		E356 - Overhead Conductors, Devices	90,798	100.00%	90,798			90,798
25			90,798		90,798			90,798
26								
27		E357 - Underground Conduit	4,171	100.00%	4,171			4,171
28			4,171		4,171			4,171
29								
30		E358 - Undergrnd Conductors, Devices	49,665	100.00%	49,665			49,665
31			49,665		49,665			49,665
32								
33		E359 - Roads and Trails	2,182	100.00%	2,182			2,182
34			2,182		2,182			2,182
35								
36		E359.1 - ARO Costs Transmission Plt	41	100.00%	41			41
37			41		41			41
38								
39		Sub-total Transmission Plant	\$561,614		\$561,614			\$561,614
40								

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending Dec. 2022
(\$ in Thousands)
C-3 Accum Depr Pro Forma Adj

Exhibit MJT-1
Schedule C-3
Witness: Michael J. Trzaska
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			(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Account	FPFTY Amount	Utility Allocation Factor	Allocated to Utility	Jurisdictional Allocation Factor	Allocated to Jurisdiction	Allocated to Non Jurisdiction
41	Distribution Plant	E360 - Land and Land Rights		100.00%		100.00%		
42								
43								
44		E361 - Structures and Improvements	\$45,247	100.00%	\$45,247	100.00%	\$45,247	
45			\$45,247		\$45,247		\$45,247	
46								
47		E362 - Station Equipment	485,873	100.00%	485,873	100.00%	485,873	
48			485,873		485,873		485,873	
49								
50		E364 - Poles, Towers and Fixtures	138,006	100.00%	138,006	100.00%	138,006	
51			138,006		138,006		138,006	
52								
53		E365 - Overhead Conductors, Devices	310,088	100.00%	310,088	100.00%	310,088	
54			310,088		310,088		310,088	
55								
56		E366 - Underground Conduit	177,967	100.00%	177,967	100.00%	177,967	
57			177,967		177,967		177,967	
58								
59		E367 - Undergrnd Conductors, Devices	224,564	100.00%	224,564	100.00%	224,564	
60			224,564		224,564		224,564	
61								
62		E368 - Line Transformers	186,839	100.00%	186,839	100.00%	186,839	
63			186,839		186,839		186,839	
64								
65		E369 - Services	189,472	100.00%	189,472	100.00%	189,472	
66			189,472		189,472		189,472	
67								
68		E370 - Meters	178,397	100.00%	178,397	100.00%	178,397	
69			178,397		178,397		178,397	
70								
71		E371 - Installs on Customer Premises	10,075	100.00%	10,075	100.00%	10,075	
72			10,075		10,075		10,075	
73								
74		E373 - Street Lighting,Signal System	28,880	100.00%	28,880	100.00%	28,880	
75			28,880		28,880		28,880	
76								
77		E374 - ARO Costs Distribution Plant	2,116	100.00%	2,116	100.00%	2,116	
78								
79			2,116		2,116		2,116	
80								
81		Sub-total Distribution Plant	\$1,977,526		\$1,977,526		\$1,977,526	
82								

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending Dec. 2022
(\$ in Thousands)
C-3 Accum Depr Pro Forma Adj

Exhibit MJT-1
Schedule C-3
Witness: Michael J. Trzaska
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			(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Account	FPFTY Amount	Utility Allocation Factor	Allocated to Utility	Jurisdictional Allocation Factor	Allocated to Jurisdiction	Allocated to Non Jurisdiction
83	General Plant	E389 - Land and Land Rights						
84								
85								
86		E390 - Structures and Improvements	\$13,602	100.00%	\$13,602	90.55%	\$12,317	\$1,285
87			\$13,602		\$13,602		\$12,317	\$1,285
88								
89		E391 - Office Furniture, Equipment	25,175	100.00%	25,175	90.55%	22,796	2,379
90			25,175		25,175		22,796	2,379
91								
92		E393 - Stores Equipment	23	100.00%	23	90.55%	21	2
93			23		23		21	2
94								
95		E394 - Tools, Shop, Garage Equipmnt	17,918	100.00%	17,918	90.55%	16,225	1,693
96			17,918		17,918		16,225	1,693
97								
98		E395 - Laboratory Equipment	364	100.00%	364	90.55%	330	34
99			364		364		330	34
100								
101		E397 - Communication Equipment	61,314	100.00%	61,314	90.55%	55,520	5,794
102			61,314		61,314		55,520	5,794
103								
104		E398 - Miscellaneous Equipment	37	100.00%	37	90.55%	34	4
105			37		37		34	4
106								
107		E399.1 - ARO Costs General Plt	1,094	100.00%	1,094	90.55%	991	103
108			1,094		1,094		991	103
109								
110		Sub-total General Plant	\$119,528		\$119,528		\$108,234	\$11,294
111								
112		Total	\$2,844,595		\$2,844,595		\$2,251,728	\$592,866

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPPTY Ending December 2022
(\$ in Thousands)
C-3 Cost of Removal

Exhibit MJT-1
Schedule C-3
Witness: Michael J. Trzaska
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		(1)	(2)
Line No.	Category	Account	Reference
1	Electric - Intangible Plant	E303 - Misc Intangible Plant	\$0
2		Sub-total Electric - Intangible Plant	\$0
3			
4	Electric - Transmission	E350 - Land and Land Rights	\$0
5		E352 - Structures and Improvements	412
6		E353 - Station Equipment	5,198
7		E354 - Towers and Fixtures	849
8		E355 - Poles and Fixtures	259
9		E356 - Overhead Conductors, Devices	864
10		E357 - Underground Conduit	32
11		E358 - Undergrnd Conductors, Devices	(3)
12		Sub-total Electric - Transmission	SUM L4 to L11 \$7,612
13			
14	Electric - Distribution	E361 - Structures and Improvements	\$953
15		E362 - Station Equipment	3,940
16		E364 - Poles, Towers and Fixtures	12,141
17		E365 - Overhead Conductors, Devices	13,273
18		E366 - Underground Conduit	2,963
19		E367 - Undergrnd Conductors, Devices	11,070
20		E368 - Line Transformers	732
21		E369 - Services	796
22		E370 - Meters	6
23		E373 - Street Lighting,Signal Systm	232
24		Sub-total Electric - Distribution	SUM L14 to L23 \$46,107
25			
26	Electric - General Plant	E390 - Structures and Improvements	\$342
27		E391 - Office Furniture, Equipment	33
28		E394 - Tools, Shop, Garage Equipmnt	6
29		E397 - Communication Equipment	622
30		E398 - Miscellaneous Equipment	2
31		Sub-total Electric - General Plant	SUM L26 to L30 \$1,005
32			
33		Total	Lines 2+12+24+31 \$54,724

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending December 2022
(\$ in Thousands)
C-4 CWC Summary

Exhibit MJT-1
Schedule C-4
Witness: Michael J. Trzaska
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	(1)	(2)	(3)	(4)
Line No.	Description	Reference	FPFTY Expenses	(Lead)/Lag Days
1	Working Capital Requirement			
2				
3	Revenue Lag Days			48.30
4				
5	<u>Expense Lag Days</u>			
6	Payroll (Dist Only)		\$171,625	13.44
7	Pension Expense		8,904	(167.00)
8	Commodity Purchased - [A]		684,441	35.63
9	Commodity Purchased - [B]		5,486	12.50
10	PJM Transmission Purchased - By-passable		100,124	12.50
11	PJM Transmission Purchased - Non By-passable		61,068	12.50
12	Other Expenses		501,496	40.04
13	Sub-Total O&M	SUM L6 to L12	\$1,533,144	\$47,367,743
14				
15	Payment to Suppliers		\$1,017,444	38.16
16				
17	Total O&M and POR Payments	L13 + L15	\$2,550,587	\$86,197,982
18				
19	O&M Expense / POR Payment Lag Days			33.80
20				
21	Net Lead/(Lag) Days	L3 - L19		14.50
22				
23	Days in Current Year			365
24				
25	Operating Expenses Per Day		\$6,988	
26				
27	Working Capital for O&M Expense		\$101,338	
28				
29	Average Prepayments		\$5,442	
30	Accrued Taxes		\$62,517	
31	Interest Payments		(\$13,749)	
32				
33	Total Working Capital Requirement	SUM L27 to L31	\$155,548	
34				
35	Pro Forma O&M Expense		\$1,556,046	
36	Uncollectible Expense		22,902	
37	Pro Forma Cash O&M Expense	L35 - L36	\$1,533,144	

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPPTY Ending December 2022
(\$ in Thousands)
C-4 Revenue Lag

Exhibit MJT-1
Schedule C-4
Witness: Michael J. Trzaska
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	(1)	(2)	(3)	(4)	(5)
Line No.	Description	Reference	Accounts Receivable Balance End of Month	Total Monthly Billing Revenue	A/R Turnover Days Lag
1	Annual Number of Days				<u>365</u>
2					
3	December		\$271,293		
4	January		266,148	\$233,391	
5	February		326,331	288,493	
6	March		327,896	273,337	
7	April		290,215	234,881	
8	May		246,464	209,592	
9	June		282,282	253,082	
10	July		311,375	323,876	
11	August		317,421	346,984	
12	September		302,648	303,047	
13	October		241,481	250,964	
14	November		235,732	224,455	
15	December		<u>272,048</u>	<u>287,716</u>	
16					
17	Total	SUM L3 to L15	<u>\$3,691,334</u>	<u>\$3,229,817</u>	
18					
19	Average A/R Balance		<u>13</u>		
20					
21	Factor		<u>\$283,949</u>	<u>\$3,229,817</u>	<u>11.37</u>
22					
23	Collection Days Lag				32.09
24					
25	Billing and Revenue Recording Days Lag				1.00
26					
27	Billing Lag (Average Period)	365 / 12. * 0.5			<u>15.21</u>
28					
29	Total Revenue Lag Days	L23 + L25 + L27			<u>48.30</u>

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending December 2022
(\$ in Thousands)
C-4 O + M Lag for CWC

Exhibit MJT-1
Schedule C-4
Witness: Michael J. Trzaska
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			(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Category	Description	Reference	Payment Date	Mid-point of Service Period	Expense Amount	(Lead)/Lag Days	Dollar Days
1	PAYROLL	Union & Non-Union Payroll				\$159,643		
2		Paid Twice Per Month					13.44	
3		Weighted Payroll Dollar Value						\$2,145,197
4								
5		Payroll Lag	SUM L1 to L3			\$159,643	13.44	\$2,145,197
6								
7	PENSION PAYMENTS	First Payment						
8		Second Payment						
9		Third Payment						
10		Fourth Payment						
11		Final Payment		1/15/2022	7/1/2022	\$12,181	(167.00)	(\$2,034,227)
12								
13		Sub-total	SUM L7 to L11			\$12,181		(\$2,034,227)
14								
15		Lag Days for Pension Payment					(167.00)	
16								
17	PURCHASE COMMODITY COSTS	Payment Lag - Contract Purchases					35.63	
18		Payment Lag - Spot Market/PJM Purchases					12.50	
19		Payment Lag - Payment to Suppliers					38.16	
20								
21								
22	OTHER O & M EXPENSES	January				\$6,208		\$255,263
23		April				12,701		468,608
24		July				23,298		962,539
25		October				25,546		1,026,672
26								
27		Lag Days for Other Expenses	SUM L22 to L25			\$67,753	40.04	\$2,713,081

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending Dec. 2022
(\$ in Thousands)
C-4 General Disbursements Lag

Exhibit MJT-1
Schedule C-4
Witness: Michael J. Trzaska
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			(1)	(2)	(3)	(4)
Line No.	Months	Description	Number of CDs	Cash Disbursements	Dollar-Days	Expense Lag Days
1	January	Total Disbursements for Month	23,841	\$210,027		
2		Total Disbursements for Expenses	437	\$6,208	\$255,263	41.12
3						
4	April	Total Disbursements for Month	32,526	\$169,048		
5		Total Disbursements for Expenses	1,401	\$12,701	\$468,608	36.90
6						
7	July	Total Disbursements for Month	30,033	\$202,610		
8		Total Disbursements for Expenses	1,574	\$23,298	\$962,539	41.31
9						
10	October	Total Disbursements for Month	30,041	\$188,490		
11		Total Disbursements for Expenses	1,498	\$25,546	\$1,026,672	40.19
12	<u>TOTAL FOUR TEST MONTHS</u>					
13						
14	Total Test Month Expense Disbursement		4,910	\$67,753	\$2,713,081	40.04

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending Dec. 2022
(\$ in Thousands)
C-4 Tax Expense Lag Dollars

Exhibit MJT-1
Schedule C-4
Witness: Michael J. Trzaska
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			(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	Description	Payment Date	Mid Point Date	Lead/(Lag) Payment Days	Total Payment Amount	Payment Percentage	Payment Amount	Weighted Dollar Days
1	FEDERAL INCOME TAX	First Payment	4/15/2022	7/1/2022	77	\$56,005	25.00%	\$14,001	\$1,078,104
2		Second Payment	6/15/2022	7/1/2022	16	56,005	25.00%	14,001	224,022
3		Third Payment	9/15/2022	7/1/2022	(76)	56,005	25.00%	14,001	(1,064,103)
4		Fourth Payment	12/15/2022	7/1/2022	(167)	56,005	25.00%	14,001	(2,338,226)
5		Sub-total FEDERAL INCOME TAX					100.00%	\$56,005	(\$2,100,203)
6									
7	STATE INCOME TAX	First Payment	3/15/2022	7/1/2022	108	\$15,401	25.00%	\$3,850	\$415,827
8		Second Payment	6/15/2022	7/1/2022	16	15,401	25.00%	3,850	61,604
9		Third Payment	9/15/2022	7/1/2022	(76)	15,401	25.00%	3,850	(292,619)
10		Fourth Payment	12/15/2022	7/1/2022	(167)	15,401	25.00%	3,850	(642,992)
11		Sub-total STATE INCOME TAX					100.00%	\$15,401	(\$458,180)
12									
13	PURTA	First Payment	5/2/2022	7/1/2022	60	\$6,273	100.00%	\$6,273	\$376,364
14		Subtotal PURTA					100.00%	\$6,273	\$376,364
15									
16	PA CAPITAL STOCK TAX	First Payment							
17		Second Payment							
18		Third Payment							
19		Fourth Payment							
20		Sub-total PA CAPITAL STOCK TAX							
21									
22	PA PROPERTY TAX	First Payment	5/30/2022	7/1/2022	32	\$5,200	100.00%	\$5,200	\$166,386
23		Second Payment							
24		Sub-total PA PROPERTY TAX					100.00%	\$5,200	\$166,386
25									
26	GROSS RECEIPTS TAX	First Payment	3/15/2022	7/1/2022	108	\$133,282	100.00%	\$133,282	\$14,394,427
27		Sub-total GROSS RECEIPTS TAX					100.00%	\$133,282	\$14,394,427

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending Dec. 2022
(\$ in Thousands)
C-4 Tax Expense Net Lag Days

Exhibit MJT-1
Schedule C-4
Witness: Michael J. Trzaska
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		(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	Total Payment Amount	Weighted Dollar Days	Payment Lead/(Lag) Days	Revenue Lag Days	Net Payment Lead/(Lag) Days	Net Payment Lead/(Lag) Dollars Days	Average Daily Amount for Working Capital
1	FEDERAL INCOME TAX	\$56,005	(\$2,100,203)	(37.50)	48.30	10.80	\$604,704	\$1,657
2	STATE INCOME TAX	\$15,401	(\$458,180)	(29.75)	48.30	18.55	\$285,646	\$783
3	PURTA	\$6,273	\$376,364	60.00	48.30	108.30	\$679,320	\$1,861
4	PA CAPITAL STOCK TAX							
5	PA PROPERTY TAX	\$5,200	\$166,386	32.00	48.30	80.30	\$417,511	\$1,144
6	GROSS RECEIPTS TAX	\$133,282	\$14,394,427	108.00	48.30	156.30	\$20,831,566	\$57,073

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending December 2022
(\$ in Thousands)
C-4 Interest Payments

Exhibit MJT-1
Schedule C-4
Witness: Michael J. Trzaska
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(1)

(2)

Line No.	Description	Reference	Jurisdictional
1	Measures of Value at End of FPFTY		\$6,385,897
2	Long-Term Debt Ratio		46.59%
3	Embedded Cost of Long-Term Debt		3.93%
4	Pro Forma Interest Expense	L1 * L2 * L3	\$116,836
5	Days in Curent Year		365
6	Daily Amount	L4 / L5	\$320
7	Days to Mid-Point of Interest Payments	L5 / 4	91.25
8	Less: Revenue Lag Days	C-4	48.30
9	Interest Payment Lag Days	L8 - L7	(42.95)
10	Total Interest for Working Capital	L6 * L9	(\$13,749)

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending December 2022
(\$ in Thousands)
C-4 Prepayments

Exhibit MJT-1
Schedule C-4
Witness: Michael J. Trzaska
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		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Line No.	Description	Reference	EPRI Dues	Prepaid Rents & Pole Attachments	EEl Dues	Land Leasing	PUC Assessment Electric	Maintenance	IT License & Maintenance	Business Support Systems	VEBA Adjust	Facilities Contracts	IT License & Maintenance	Fleet Activities	IT License & Maintenance	Customer Experience	Postage	Total Prepayment
1	December			\$341	(\$0)	\$278	\$3,560	\$80	\$411	\$269	\$135	\$0	\$339	\$337	\$516	\$20	\$595	
2	January			811	651	5	2,967	80	1,116	402	135	175	441	339	586	369	743	
3	February		\$258	770	592	5	2,373	80	644	487	135	159	397	339	382	315	588	
4	March		258	559	533	279	1,780	53	535	426	120	143	376	359	185	283	698	
5	April		258	400	473	5	1,187	53	575	316	120	127	444	364	645	253	618	
6	May		172	369	414	5	593	53	466	206	120	111	355	354	467	191	808	
7	June		172	206	355	276	(0)	53	361	96	1,174	95	306	356	620	149	720	
8	July		172	635	296	5	3,778	53	404	58	1,174	79	265	360	772	175	886	
9	August		86	496	237	5	3,111	53	295	99	1,174	64	172	302	597	132	628	
10	September		86	467	178	264	5,833	53	328	346	2,152	48	96	328	432	90	813	
11	October		86	512	118	5	5,185	53	259	279	2,152	32	88	326	266	89	759	
12	November			347	59	5	4,537	53	103	211	2,152	16	80	347	435	49	701	
13	December			176	(0)	251	3,889	53	175	143	1,299	0	96	363	222	242	652	
14																		
15	Total	SUM L1 to L13	\$1,548	\$6,089	\$3,906	\$1,392	\$38,793	\$774	\$5,673	\$3,338	\$12,043	\$1,049	\$3,454	\$4,473	\$6,126	\$2,358	\$9,208	
16																		
17	Distribution Percentage		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	23.03%	23.03%	23.03%	23.03%	24.84%	24.84%	24.84%	
18																		
19	Distribution Amount	L15 * L17	\$1,548	\$6,089	\$3,906	\$1,392	\$38,793	\$774	\$5,673	\$3,338	\$2,773	\$242	\$796	\$1,030	\$1,521	\$586	\$2,287	
20																		
21	Number of Months	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	
22																		
23	Monthly Average	L19 / L21	\$119	\$468	\$300	\$107	\$2,984	\$60	\$436	\$257	\$213	\$19	\$61	\$79	\$117	\$45	\$176	
24																		
25	Rate Case Amount																	\$5,442

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending December 2022
(\$ in Thousands)
C-4 Energy Lag

Exhibit MJT-1
Schedule C-4
Witness: Michael J. Trzaska
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	(1)	(2)	(3)	(4)	(5)	
Line No.	Description	Midpoint of Prior Month Service Period to end of Month	Payment Date Month after Service Period	Additional Weekend or Holidays Extending Payment Date	Lag Days	Average
1	<u>Contract Purchases in FPFTY</u>					
2	January	15.50	19.00	1.00	35.50	
3	February	15.50	19.00	2.00	36.50	
4	March	14.00	19.00	2.00	35.00	
5	April	15.50	19.00	1.00	35.50	
6	May	15.00	19.00	1.00	35.00	
7	June	15.50	19.00	1.00	35.50	
8	July	15.00	19.00	1.00	35.00	
9	August	15.50	19.00	3.00	37.50	
10	September	15.50	19.00	1.00	35.50	
11	October	15.00	19.00	1.00	35.00	
12	November	15.50	19.00	2.00	36.50	
13	December	15.00	19.00	1.00	35.00	
14	Payment Lag - Contract Purchases					35.63
15						
16	<u>Spot Market Purchases in FPFTY and PJM Transmission Purchased</u>					
17		Service Period	Units	Service Period of Days	Lag Days	Total
18						
19	Service Period Weekly	Wed . to Tues.	Days	7.00		
20						
21	Days from Midpoint to End of Service				3.50	
22						
23	Payment Due on Friday of each Week				9.00	
24	Payment Lag - Spot Market/PJM Purchases					12.50
25						
26	<u>Payments to Suppliers</u>					
27		Payment Lag Days	Revenue Percentage	Weighted Lag Days	Lag Days	Total
28						
29	Residential	25.00	39%	9.78		
30	Nonresidential	20.00	61%	12.18		
31	Weighted Lag Days				21.96	
32						
33	Billing and Revenue Recording Days Lag				1.00	
34						
35	Billing Lag (Average Period)	365 / 12. * 0.5			15.21	
36						
37	Total POR Payment Lag Days	L31 + L33 + L35				38.16

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending December 2022
(\$ in Thousands)
C-5 Pension

Exhibit MJT-1
Schedule C-5
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(1)

(2)

Line No.	Description	Reference	Pension Asset
1	Balance at End of HTY - Total		\$375,428
2	Activities in FTY - Total		11,656
3	Activities in FPFTY - Total		18,428
4	Balance at End of FPFTY - Total		<u>\$405,512</u>
5	Allocation % to Utility		76.26%
6	Utility Amount	L4 * L5	\$309,240
7	Allocation % to Distribution Capital		41.71%
8	Balance at End of FPFTY - Distribution Capital	L6 * L7	<u><u>\$128,977</u></u>

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending December 2022
(\$ in Thousands)
C-6 ADIT - A/C #282

Exhibit MJT-1
Schedule C-6
Witness: Michael J. Trzaska
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			(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Test Year	Description	Reference	Total Amount	Percent to Utility	Utility Amount	Percent to Distribution	Distribution Amount
1	HTY	ADIT - CIAC		(\$26,543)	100.00%	(\$26,543)	100.00%	(\$26,543)
2		ADIT - Common Plant		28,578	100.00%	28,578	62.34%	17,815
3		ADIT - Electric Common Plant		3,774	100.00%	3,774	80.99%	3,057
4		ADIT - Electric Distribution		631,703	100.00%	631,703	100.00%	631,703
5		Sub-total	SUM L1 to L4	\$637,513		\$637,513		\$626,032
6								
7	FTY	DIT - CIAC		(\$4,407)	100.00%	(\$4,407)	100.00%	(\$4,407)
8		DIT - Common Plant			100.00%		62.34%	
9		DIT - Electric Common Plant			100.00%		80.99%	
10		DIT - Electric Distribution		26,066	100.00%	26,066	100.00%	26,066
11		Sub-total	SUM L7 to L10	\$21,660		\$21,660		\$21,660
12								
13	FPFTY	DIT - CIAC		(\$4,566)	100.00%	(\$4,566)	100.00%	(\$4,566)
14		DIT - Common Plant			100.00%		62.34%	
15		DIT - Electric Common Plant			100.00%		80.99%	
16		DIT - Electric Distribution		15,699	100.00%	15,699	100.00%	15,699
17		Sub-total	SUM L13 to L16	\$11,133		\$11,133		\$11,133
18								
19		Total	L5 + L11 + L17	\$670,306		\$670,306		\$658,825

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending December 2022
(\$ in Thousands)
C-7 Customer Deposits

Exhibit MJT-1
Schedule C-7
Witness: Michael J. Trzaska
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	(1)	(2)	(3)	(4)	
Line No.	Description	Reference	Residential	Non-Residential	Total
1	December		\$22,508	\$30,327	\$52,835
2	January		22,511	29,394	51,905
3	February		22,532	29,296	51,828
4	March		22,517	29,443	51,960
5	April		22,260	29,398	51,658
6	May		21,875	29,064	50,939
7	June		21,419	28,703	50,122
8	July		20,931	28,030	48,961
9	August		20,404	27,555	47,959
10	September		19,743	27,127	46,870
11	October		19,161	26,905	46,066
12	November		18,438	26,156	44,594
13	December		17,977	25,863	43,839
14					
15	Total	SUM L1 to L13	\$272,274	\$367,262	\$639,536
16					
17	Average Monthly Balance	L15 / 13	\$20,944	\$28,251	\$49,195
18					
19	<u>HTY Deposits by Customer Classification</u>				
20	Residential				\$20,944
21	Small C&I				24,398
22	Large C&I				3,853
23	Other				
24					
25	Total	SUM L20 to L23			\$49,195

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending December 2022
(\$ in Thousands)
C-8 Common Plant

Exhibit MJT-1
Schedule C-8
Witness: Michael J. Trzaska
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(1)

(2)

Line No.	Description	Reference	PECO - Total
1	Common Plant in Service:		
2			
3	Land		\$6,783
4	Organization		677
5	Software		373,618
6	General Plant		751,017
7	Other		(0)
8	Sub-total	SUM L3 to L7	<u>\$1,132,095</u>
9			
10	Common Plant Accumulated Depreciation:		
11			
12	Land		
13	Organization		
14	Software		\$295,102
15	General Plant		228,116
16	Other		(0)
17	Sub-total	SUM L12 to L16	<u>\$523,218</u>
18			
19	Net Common Plant	L8 - L17	<u>\$608,877</u>
20			
21	Allocation Factor		<u>69.697%</u>
22			
23	Common Plant in Service to Utility	L8 * L21	\$789,037
24	Common Plant Accumulated Depreciation to Utility	L17 * L21	<u>364,668</u>
25	Net Common Plant to Utility	L23 - L24	<u>\$424,369</u>

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending December 2022
(\$ in Thousands)
C-9 Customer Advances For Construction

Exhibit MJT-1
Schedule C-9
Witness: Michael J. Trzaska
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(1)

(2)

Line No.	Description	Reference	Total
1	<u>HTY 13-Month Average</u>		
2	December		\$2,339
3	January		2,052
4	February		1,327
5	March		1,079
6	April		1,001
7	May		1,509
8	June		1,924
9	July		1,867
10	August		1,357
11	September		1,589
12	October		1,644
13	November		2,129
14	December		2,372
15			
16	13-Month Total	SUM L2 to L14	<u>\$22,189</u>
17			
18			
19	Average Monthly Balance	L16 / 13	<u>\$1,707</u>

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending Dec. 2022
(\$ in Thousands)
C-11 Materials and Supplies

Exhibit MJT-1
Schedule C-11
Witness: Michael J. Trzaska
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	(1)	(2)	(3)	(4)	
Line No.	Description	Reference	Materials & Supplies	Undistributed Stores Expense	Total
1	HTY 13-Month Average				
2	December		\$19,366	(\$0)	\$19,366
3	January		19,959	107	20,065
4	February		19,854	151	20,005
5	March		19,727	(0)	19,727
6	April		18,795	(6)	18,788
7	May		19,221	(32)	19,189
8	June		19,233	(242)	18,991
9	July		19,478	(209)	19,269
10	August		20,924	(486)	20,439
11	September		21,344	(478)	20,866
12	October		20,938	(564)	20,373
13	November		20,681	(657)	20,024
14	December		21,443	(0)	21,443
15					
16	Total	SUM L2 to L14	\$260,962	(\$2,418)	\$258,544
17					
18	Distribution Expense Allocation Factor		100.00%	69.70%	
19					
20	Allocation to Distribution	L16 * L18	\$260,962	(\$1,685)	
21					
22	Average Monthly Balance	L20 / 13	\$20,074	(\$130)	\$19,944

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending Dec. 2022
(\$ in Thousands)
C-12 ADIT - Reg Liability

Exhibit MJT-1
Schedule C-12
Witness: Michael J. Trzaska
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			(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Test Year	Description	Reference	Total Amount	Percent to Utility	Utility Amount	Percent to Distribution	Distribution Amount
1	HTY	ADIT - Distribution		\$330,796	100.00%	\$330,796	100.00%	\$330,796
2		ADIT - CIAC		(6,753)	100.00%	(6,753)	100.00%	(6,753)
3		Sub-total HTY	L1 + L2	324,043		324,043		324,043
4								
5	FTY	DIT - Distribution		(\$11,804)	100.00%	(\$11,804)	100.00%	(\$11,804)
6		DIT - CIAC		(2,251)	100.00%	(2,251)	100.00%	(2,251)
7		Sub-total FTY	L5 + L6	(14,054)		(14,054)		(14,054)
8								
9	FPFTY	DIT - Distribution		(\$11,072)	100.00%	(\$11,072)	100.00%	(\$11,072)
10		DIT - CIAC		(2,251)	100.00%	(2,251)	100.00%	(2,251)
11		Sub-total FPFTY	L9 + L10	(13,323)		(13,323)		(13,323)
12								
13		Total	L3 + L7 + L11	\$296,666		\$296,666		\$296,666

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending Dec. 2022
(\$ in Thousands)
D-1 Present and Proposed Rates

Exhibit MJT-1
Schedule D-1
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			(1)	(2)	(3)	(4)
Line No.	Category	Description	Reference	Pro Forma Adjusted at Present Rates	Proposed Rate Increase	Adjusted Amounts with Proposed Rate Increase
1	Operating Revenues	Residential		\$1,241,314		\$1,241,314
2		Residential - House Heating		273,848		273,848
3		C & I Small		354,726		354,726
4		C & I Large		212,527		212,527
5		Railroads & Railways		8,118		8,118
6		Street Lighting		21,305		21,305
7		Intercompany		1,283		1,283
8		Transmission - All Classes		172,082		172,082
9		Forfeited Discounts		12,795	\$924	13,719
10		Miscellaneous Service Revenues		3,829		3,829
11		Rent For Electric Property		19,219		19,219
12		Other Electric Revenues		12,633		12,633
13		Revenue Increase			\$245,985	245,985
14		Total Operating Revenues	SUM L1 to L13	\$2,333,680	\$246,908	\$2,580,588
15						
16	Operating Expenses	Power Supply		\$689,927		\$689,927
17		Transmission Expense		161,192		161,192
18		Distribution Expense		379,691		379,691
19		Customer Accounts Expense		127,033	\$1,383	128,416
20		Customer Service and Information Expense		11,740		11,740
21		Sales Expense		1,740		1,740
22		Administrative & General		184,723	851	185,574
23		Sub-total O&M Expense	SUM L16 to L22	\$1,556,046	\$2,234	\$1,558,280
24						
25		Depreciation & Amortization Expense		\$271,915		\$271,915
26		Amortization of Regulatory Expense		923		923
27		Taxes Other Than Income Taxes - Other		\$158,556	\$14,513	\$173,069
28		Total Operating Expenses	SUM L23 to L27	\$1,987,440	\$16,747	\$2,004,187
29						
30	Net Operating Income - BIT		L14 - L28	\$346,240	\$230,162	\$576,402

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPPTY Ending December 2022
(\$ in Thousands)
D-2 Adjusted Present Rates

Exhibit MJT-1
Schedule D-2
Witness: Michael J. Trzaska
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(1) (2) (3) (4)

Line No.	Category	Description	Reference	FPPTY Amount Pre Adjustments	Adjustments Sub-Total	Pro Forma Adjusted at Present Rates
1	Operating Revenues	Residential		\$1,270,389	(\$29,075)	\$1,241,314
2		Residential - House Heating		280,724	(6,876)	273,848
3		C & I Small		384,582	(29,855)	354,726
4		C & I Large		249,636	(37,109)	212,527
5		Railroads & Railways		9,908	(1,790)	8,118
6		Street Lighting		21,535	(230)	21,305
7		Intercompany		1,283		1,283
8		Transmission - All Classes		172,082		172,082
9		Forfeited Discounts		12,795		12,795
10		Miscellaneous Service Revenues		3,829		3,829
11		Rent For Electric Property		19,219		19,219
12		Other Electric Revenues		12,633		12,633
13		Revenue Increase				
14		Total Operating Revenues	SUM L1 to L13	\$2,438,616	(\$104,936)	\$2,333,680
15						
16	Operating Expenses	Power Supply		\$689,927		\$689,927
17		Transmission Expense		161,192		161,192
18		Distribution Expense		370,979	\$8,712	379,691
19		Customer Accounts Expense		119,238	7,795	127,033
20		Customer Service and Information Expense		102,672	(90,932)	11,740
21		Sales Expense		1,676	64	1,740
22		Administrative & General		160,384	24,339	184,723
23		Sub-total O&M Expense	SUM L16 to L22	\$1,606,068	(\$50,022)	\$1,556,046
24						
25		Depreciation & Amortization Expense		\$259,833	\$12,083	\$271,915
26		Amortization of Regulatory Expense		923		923
27		Taxes Other Than Income Taxes - Other		163,581	(5,025)	158,556
28		Total Operating Expenses	SUM L23 to L27	\$2,030,404	(\$42,965)	\$1,987,440
29						
30	Net Operating Income - BIT		L14 - L28	\$408,211	(\$61,971)	\$346,240

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				(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Category	Description	Description	FPPTY Amount Pre Adjustments	D-5A Revenue Annualization	D-5B CAP Revenue Credits and Adjustments	D-5C Act 129 Lost Revenue	D-5D Energy Efficiency Program Cost Recovery	D-5E OPEN	D-5F Leap Year Adjustment
1	Operating Revenues	Residential	Elec Cost	\$463,184						
2			Cust & Dist	807,206	2,382	(702)	(5,517)	(25,676)		438
3			Sub-total Residential	\$1,270,389	\$2,382	(\$702)	(\$5,517)	(\$25,676)		\$438
4										
5		Residential - House Heating	Elec Cost	\$119,806						
6			Cust & Dist	160,918	963	(76)	(1,206)	(6,695)		138
7			Sub-total Residential - House Heating	\$280,724	\$963	(\$76)	(\$1,206)	(\$6,695)		\$138
8										
9		C & I Small	Elec Cost	\$110,078						
10			Cust & Dist	274,504	716		(3,890)	(26,834)		153
11			Sub-total C & I Small	\$384,582	\$716		(\$3,890)	(\$26,834)		\$153
12										
13		C & I Large	Elec Cost	\$47,179						
14			Cust & Dist	202,457			(2,594)	(34,631)		116
15			Sub-total C & I Large	\$249,636			(\$2,594)	(\$34,631)		\$116
16										
17		Railroads & Railways	Cust & Dist	\$9,908					(\$1,790)	
18			Sub-total Railroads & Railways	\$9,908					(\$1,790)	
19										
20		Street Lighting	Elec Cost	\$564						
21			Cust & Dist	20,971				(230)		
22			Sub-total Street Lighting	\$21,535				(\$230)		
23										
24		Intercompany	Elec Cost	\$310						
25			Cust & Dist	973						
26			Sub-total Interdepartmental	\$1,283						
27										
28		Transmission - All Classes	Transmission - All Classes	\$172,082						
29			Sub-total Transmission - All Classes	\$172,082						
30										
31		Forfeited Discounts	Forfeited Discounts	\$12,795						
32			Sub-total Forfeited Discounts	\$12,795						
33										
34		Miscellaneous Service Revenues	Miscellaneous Service Revenues	\$3,829						
35			Sub-total Miscellaneous Service Revenues	\$3,829						
36										
37		Rent For Electric Property	Rent For Electric Property	\$19,219						
38			Sub-total Rent For Electric Property	\$19,219						
39										
40		Other Electric Revenues	Other Electric Revenues	\$12,633						
41			Sub-total Other Electric Revenues	\$12,633						
42										
43		Revenue Increase	Revenue Increase							
44			Sub-total Revenue Increase							
45										
46			Total Operating Revenues	\$2,438,616	\$4,060	(\$778)	(\$13,207)	(\$95,856)		\$845

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				(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Category	Description	Description	FPFTY Amount Pre Adjustments	D-5A Revenue Annualization	D-5B CAP Revenue Credits and Adjustments	D-5C Act 129 Lost Revenue	D-5D Energy Efficiency Program Cost Recovery	D-5E OPEN	D-5F Leap Year Adjustment
47										
48	Operating Expenses	Power Supply	Purchased Power	\$689,927						
49			Sub-total Power Supply	\$689,927						
50										
51		Transmission Expense	Operation & Supervision							
52			Load Dispatching							
53			Scheduling, System Control & Dispatch	78,643						
54			Transmission Service Studies							
55			Generation Service Studies							
56			Reliability, Planning & Standard Development	82,548						
57			Station Expense							
58			Overhead Lines							
59			Underground Lines Expense							
60			Miscellaneous Expense							
61			Rents							
62			Maintenance of Structures							
63			Maintenance of Computer Hardware							
64			Maintenance of Computer Software							
65			Maintenance of Communication Equipment							
66			Maintenance of Station Equipment							
67			Maintenance of Overhead Lines							
68			Maintenance of Underground Lines							
69			Maintenance of Misc Transmission Plant							
70			Sub-total Transmission Expense	161,192						
71										
72		Distribution Expense	Operation & Supervision	\$1,056						
73			Load Dispatching							
74			Station Expense	640						
75			Overhead Lines Expenses	17,030						
76			Underground Lines Expense	11,313						
77			Meter Expenses	5,199						
78			Customer Installations Expense	9,499						
79			Miscellaneous Expense	67,803						
80			Rents	3,139						
81			Maintenance of Structures	1,891						
82			Maintenance of Station Equipment	15,973						
83			Maintenance of Overhead Lines	192,828						
84			Maintenance of Underground Lines	28,017						
85			Maintenance of Line Transformers	1,476						
86			Maintenance of Street Lighting & Signal Systems	1,014						
87			Maintenance of Misc. Distribution	14,100						
88			Sub-total Distribution Expense	\$370,979						
89										
90		Customer Accounts	Supervision							
91			Meter Reading	\$338						
92			Customer Records and Collection	79,174						

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				(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Category	Description	Description	FPPTY Amount Pre Adjustments	D-5A Revenue Annualization	D-5B CAP Revenue Credits and Adjustments	D-5C Act 129 Lost Revenue	D-5D Energy Efficiency Program Cost Recovery	D-5E OPEN	D-5F Leap Year Adjustment
93			Uncollectible Accounts.	35,551						
94			Miscellaneous Customer Accounts Expenses.	4,175						
95			Sub-total Total Customer Accounts	\$119,238						
96										
97		Customer Service and Information	Customer Assistance	\$101,187				(\$91,055)		
98			Informational & Instructional	1,351						
99			Miscellaneous Customer & Informational	135						
100			Sub-total Customer Service & Information	\$102,672				(\$91,055)		
101										
102		Sales	Demonstrating & Selling	\$1,676						
103			Miscellaneous Sales							
104			Sub-total Sales	\$1,676						
105										
106		Administrative & General	Administrative and General Salaries	\$40,954						
107			Office Supplies and Expenses	6,998						
108			Administrative Expenses Transferred-Credit							
109			Outside Service Employed	66,466						
110			Property Insurance	499						
111			Injuries & Damages	9,851						
112			Employee Pensions and Benefits	20,334						
113			Regulatory Commission Expenses	7,576						
114			Duplicate Charges-Credit	(675)						
115			Miscellaneous General Expenses	1,931						
116			Maintenance of General Plant	6,450						
117			Sub-total Administrative & General	\$160,384						
118										
119			Total O&M Expense	\$1,606,068				(\$91,055)		
120										
121		Depreciation & Amortization Expense	Depreciation & Amortization Expense	\$259,833						
122			Sub-total Depreciation & Amortization Expense	\$259,833						
123										
124		Amortization of Regulatory Expense	Amortization of Regulatory Expense	\$923						
125			Sub-total Amortization of Regulatory Expense	\$923						
126										
127		Taxes Other Than Income Taxes - Other	Taxes Other Than Income Taxes - Other	\$163,581						
128			Sub-total Taxes Other Than Income Taxes - Other	\$163,581						
129										
130			Total Operating Expenses	\$2,030,404				(\$91,055)		
131										
132		Net Operating Income Before Income Tax		\$408,211	\$4,060	(\$778)	(\$13,207)	(\$4,801)		\$845

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Line No.	Category	Description	Description	D-5G Weather Normalization	D-6 Salary & Wages	D-7 Rate Case Expense	D-8 Adjustments for Employee Benefits	D-9 Adjustments for Pension	D-10 Uncollectible Accounts	D-11 COVID-19 Related Bad Debt Reg Asset	D-12 Customer Deposit Interest
1	Operating Revenues	Residential	Elec Cost								
2			Cust & Dist								
3			Sub-total Residential								
4											
5		Residential - House Heating	Elec Cost								
6			Cust & Dist								
7			Sub-total Residential - House Heating								
8											
9		C & I Small	Elec Cost								
10			Cust & Dist								
11			Sub-total C & I Small								
12											
13		C & I Large	Elec Cost								
14			Cust & Dist								
15			Sub-total C & I Large								
16											
17		Railroads & Railways	Cust & Dist								
18			Sub-total Railroads & Railways								
19											
20		Street Lighting	Elec Cost								
21			Cust & Dist								
22			Sub-total Street Lighting								
23											
24		Intercompany	Elec Cost								
25			Cust & Dist								
26			Sub-total Interdepartmental								
27											
28		Transmission - All Classes	Transmission - All Classes								
29			Sub-total Transmission - All Classes								
30											
31		Forfeited Discounts	Forfeited Discounts								
32			Sub-total Forfeited Discounts								
33											
34		Miscellaneous Service Revenues	Miscellaneous Service Revenues								
35			Sub-total Miscellaneous Service Revenues								
36											
37		Rent For Electric Property	Rent For Electric Property								
38			Sub-total Rent For Electric Property								
39											
40		Other Electric Revenues	Other Electric Revenues								
41			Sub-total Other Electric Revenues								
42											
43		Revenue Increase	Revenue Increase								
44			Sub-total Revenue Increase								
45											
46			Total Operating Revenues								

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Line No.	Category	Description	Description	D-5G Weather Normalization	D-6 Salary & Wages	D-7 Rate Case Expense	D-8 Adjustments for Employee Benefits	D-9 Adjustments for Pension	D-10 Uncollectible Accounts	D-11 COVID-19 Related Bad Debt Reg Asset	D-12 Customer Deposit Interest
47											
48	Operating Expenses	Power Supply	Purchased Power								
49			Sub-total Power Supply								
50											
51		Transmission Expense	Operation & Supervision								
52			Load Dispatching								
53			Scheduling, System Control & Dispatch								
54			Transmission Service Studies								
55			Generation Service Studies								
56			Reliability, Planning & Standard Development								
57			Station Expense								
58			Overhead Lines								
59			Underground Lines Expense								
60			Miscellaneous Expense								
61			Rents								
62			Maintenance of Structures								
63			Maintenance of Computer Hardware								
64			Maintenance of Computer Software								
65			Maintenance of Communication Equipment								
66			Maintenance of Station Equipment								
67			Maintenance of Overhead Lines								
68			Maintenance of Underground Lines								
69			Maintenance of Misc Transmission Plant								
70			Sub-total Transmission Expense								
71											
72		Distribution Expense	Operation & Supervision			\$64					
73			Load Dispatching								
74			Station Expense								
75			Overhead Lines Expenses			174					
76			Underground Lines Expense			173					
77			Meter Expenses			155					
78			Customer Installations Expense			358					
79			Miscellaneous Expense			469					
80			Rents								
81			Maintenance of Structures			82					
82			Maintenance of Station Equipment			557					
83			Maintenance of Overhead Lines			2,640					
84			Maintenance of Underground Lines			996					
85			Maintenance of Line Transformers			24					
86			Maintenance of Street Lighting & Signal Systems			10					
87			Maintenance of Misc. Distribution			204					
88			Sub-total Distribution Expense			\$5,905					
89											
90		Customer Accounts	Supervision								
91			Meter Reading								
92			Customer Records and Collection			2,619					

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				(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Category	Description	Description	D-5G Weather Normalization	D-6 Salary & Wages	D-7 Rate Case Expense	D-8 Adjustments for Employee Benefits	D-9 Adjustments for Pension	D-10 Uncollectible Accounts	D-11 COVID-19 Related Bad Debt Reg Asset	D-12 Customer Deposit Interest
93			Uncollectible Accounts.						(12,649)	16,083	
94			Miscellaneous Customer Accounts Expenses.		98						1,643
95			Sub-total Total Customer Accounts		\$2,718				(\$12,649)	\$16,083	\$1,643
96											
97		Customer Service and Information	Customer Assistance		\$123						
98			Informational & Instructional								
99			Miscellaneous Customer & Informational		(0)						
100			Sub-total Customer Service & Information		\$123						
101											
102		Sales	Demonstrating & Selling		\$64						
103			Miscellaneous Sales								
104			Sub-total Sales		\$64						
105											
106		Administrative & General	Administrative and General Salaries		\$2,972						
107			Office Supplies and Expenses		7						
108			Administrative Expenses Transferred-Credit								
109			Outside Service Employed		(5)						
110			Property Insurance								
111			Injuries & Damages		112						
112			Employee Pensions and Benefits		8		462	11,699			
113			Regulatory Commission Expenses			800					
114			Duplicate Charges-Credit								
115			Miscellaneous General Expenses		0						
116			Maintenance of General Plant		79						
117			Sub-total Administrative & General		\$3,172	\$800	\$462	\$11,699			
118											
119			Total O&M Expense		\$11,982	\$800	\$462	\$11,699	(\$12,649)	\$16,083	\$1,643
120											
121		Depreciation & Amortization Expense	Depreciation & Amortization Expense								
122			Sub-total Depreciation & Amortization Expense								
123											
124		Amortization of Regulatory Expense	Amortization of Regulatory Expense								
125			Sub-total Amortization of Regulatory Expense								
126											
127		Taxes Other Than Income Taxes - Other	Taxes Other Than Income Taxes - Other								
128			Sub-total Taxes Other Than Income Taxes - Other								
129											
130			Total Operating Expenses		\$11,982	\$800	\$462	\$11,699	(\$12,649)	\$16,083	\$1,643
131											
132		Net Operating Income Before Income Tax			(\$11,982)	(\$800)	(\$462)	(\$11,699)	\$12,649	(\$16,083)	(\$1,643)

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(16) (17) (18) (19) (20) (21) (22)

Line No.	Category	Description	Description	D-13 Storm	D-14 COVID-19 Related CWC Recovery	D-15 Emergency Relief & Grant/Other Programs	D-16 Taxes Other Than Income	D-17 Depreciation Annualization	Adjustments Sub-total	Pro Forma Adjusted at Present Rates
1	Operating Revenues	Residential	Elec Cost							\$463,184
2			Cust & Dist						(29,075)	778,131
3			Sub-total Residential						(\$29,075)	\$1,241,314
4										
5		Residential - House Heating	Elec Cost							\$119,806
6			Cust & Dist						(6,876)	154,042
7			Sub-total Residential - House Heating						(\$6,876)	\$273,848
8										
9		C & I Small	Elec Cost							\$110,078
10			Cust & Dist						(29,855)	244,648
11			Sub-total C & I Small						(\$29,855)	\$354,726
12										
13		C & I Large	Elec Cost							\$47,179
14			Cust & Dist						(37,109)	165,348
15			Sub-total C & I Large						(\$37,109)	\$212,527
16										
17		Railroads & Railways	Cust & Dist						(\$1,790)	\$8,118
18			Sub-total Railroads & Railways						(\$1,790)	\$8,118
19										
20		Street Lighting	Elec Cost							\$564
21			Cust & Dist						(230)	20,741
22			Sub-total Street Lighting						(\$230)	\$21,305
23										
24		Intercompany	Elec Cost							\$310
25			Cust & Dist							973
26			Sub-total Interdepartmental							\$1,283
27										
28		Transmission - All Classes	Transmission - All Classes							\$172,082
29			Sub-total Transmission - All Classes							\$172,082
30										
31		Forfeited Discounts	Forfeited Discounts							\$12,795
32			Sub-total Forfeited Discounts							\$12,795
33										
34		Miscellaneous Service Revenues	Miscellaneous Service Revenues							\$3,829
35			Sub-total Miscellaneous Service Revenues							\$3,829
36										
37		Rent For Electric Property	Rent For Electric Property							\$19,219
38			Sub-total Rent For Electric Property							\$19,219
39										
40		Other Electric Revenues	Other Electric Revenues							\$12,633
41			Sub-total Other Electric Revenues							\$12,633
42										
43		Revenue Increase	Revenue Increase							
44			Sub-total Revenue Increase							
45										
46			Total Operating Revenues						(\$104,936)	\$2,333,680

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(16) (17) (18) (19) (20) (21) (22)

Line No.	Category	Description	Description	D-13 Storm	D-14 COVID-19 Related CWC Recovery	D-15 Emergency Relief & Grant/Other Programs	D-16 Taxes Other Than Income	D-17 Depreciation Annualization	Adjustments Sub-total	Pro Forma Adjusted at Present Rates
47										
48	Operating Expenses	Power Supply	Purchased Power							\$689,927
49			Sub-total Power Supply							\$689,927
50										
51		Transmission Expense	Operation & Supervision							
52			Load Dispatching							
53			Scheduling, System Control & Dispatch							78,643
54			Transmission Service Studies							
55			Generation Service Studies							
56			Reliability, Planning & Standard Development							82,548
57			Station Expense							
58			Overhead Lines							
59			Underground Lines Expense							
60			Miscellaneous Expense							
61			Rents							
62			Maintenance of Structures							
63			Maintenance of Computer Hardware							
64			Maintenance of Computer Software							
65			Maintenance of Communication Equipment							
66			Maintenance of Station Equipment							
67			Maintenance of Overhead Lines							
68			Maintenance of Underground Lines							
69			Maintenance of Misc Transmission Plant							
70			Sub-total Transmission Expense							161,192
71										
72		Distribution Expense	Operation & Supervision						\$64	\$1,120
73			Load Dispatching							
74			Station Expense							640
75			Overhead Lines Expenses						174	17,204
76			Underground Lines Expense						173	11,485
77			Meter Expenses						155	5,354
78			Customer Installations Expense						358	9,857
79			Miscellaneous Expense						469	68,272
80			Rents							3,139
81			Maintenance of Structures						82	1,973
82			Maintenance of Station Equipment						557	16,530
83			Maintenance of Overhead Lines	2,807					5,447	198,275
84			Maintenance of Underground Lines						996	29,013
85			Maintenance of Line Transformers						24	1,500
86			Maintenance of Street Lighting & Signal Systems						10	1,023
87			Maintenance of Misc. Distribution						204	14,304
88			Sub-total Distribution Expense	\$2,807					\$8,712	\$379,691
89										
90		Customer Accounts	Supervision							
91			Meter Reading							\$338
92			Customer Records and Collection						2,619	81,794

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				(16)	(17)	(18)	(19)	(20)	(21)	(22)
Line No.	Category	Description	Description	D-13 Storm	D-14 COVID-19 Related CWC Recovery	D-15 Emergency Relief & Grant/Other Programs	D-16 Taxes Other Than Income	D-17 Depreciation Annualization	Adjustments Sub-total	Pro Forma Adjusted at Present Rates
93			Uncollectible Accounts.						3,434	38,985
94			Miscellaneous Customer Accounts Expenses.						1,741	5,916
95			Sub-total Total Customer Accounts						\$7,795	\$127,033
96										
97	Customer Service and Information		Customer Assistance						(\$90,932)	\$10,255
98			Informational & Instructional							1,351
99			Miscellaneous Customer & Informational						(0)	134
100			Sub-total Customer Service & Information						(\$90,932)	\$11,740
101										
102	Sales		Demonstrating & Selling						\$64	\$1,740
103			Miscellaneous Sales							
104			Sub-total Sales						\$64	\$1,740
105										
106	Administrative & General		Administrative and General Salaries						\$2,972	\$43,926
107			Office Supplies and Expenses						7	7,005
108			Administrative Expenses Transferred-Credit							
109			Outside Service Employed						(5)	66,461
110			Property Insurance							499
111			Injuries & Damages						112	9,963
112			Employee Pensions and Benefits						12,169	32,503
113			Regulatory Commission Expenses						800	8,376
114			Duplicate Charges-Credit							(675)
115			Miscellaneous General Expenses		5,778	2,427			8,206	10,137
116			Maintenance of General Plant						79	6,529
117			Sub-total Administrative & General		\$5,778	\$2,427			\$24,339	\$184,723
118										
119			Total O&M Expense	\$2,807	\$5,778	\$2,427			(\$50,022)	\$1,556,046
120										
121	Depreciation & Amortization Expense		Depreciation & Amortization Expense					\$12,083	\$12,083	\$271,915
122			Sub-total Depreciation & Amortization Expense					\$12,083	\$12,083	\$271,915
123										
124	Amortization of Regulatory Expense		Amortization of Regulatory Expense							\$923
125			Sub-total Amortization of Regulatory Expense							\$923
126										
127	Taxes Other Than Income Taxes - Other		Taxes Other Than Income Taxes - Other				(\$5,025)		(\$5,025)	\$158,556
128			Sub-total Taxes Other Than Income Taxes - Other				(\$5,025)		(\$5,025)	\$158,556
129										
130			Total Operating Expenses	\$2,807	\$5,778	\$2,427	(\$5,025)	\$12,083	(\$42,965)	\$1,987,440
131										
132	Net Operating Income Before Income Tax			(\$2,807)	(\$5,778)	(\$2,427)	\$5,025	(\$12,083)	(\$61,971)	\$346,240

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending Dec. 2022
(\$ in Thousands)
D-4 Expense Adjustment Summary

Exhibit MJT-1
Schedule D-4
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				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Category	Description	Account	FPFTY Amount Pre Adjustments	D-5D Energy Efficiency Program Expense	D-6 Salary & Wages	D-7 Rate Case Expense	D-8 Adjustments for Employee Benefits	D-9 Adjustments for Pension	D-10 Uncollectible Accounts	D-11 COVID-19 Related Bad Debt Reg Asset
1	POWER SUPPLY EXPENSES	Power Supply	555.0 Purchased Power.	\$689,927							
2			Sub-total Power Supply	\$689,927							
3											
4	TRANSMISSION EXPENSE	Transmission Operations	560.0 Operation & Supervision								
5			561.0 Load Dispatching								
6			561.4 Scheduling, System Control & Dispatch	78,643							
7			561.6 Transmission Service Studies								
8			561.7 Generation Service Studies								
9			561.8 Reliability, Planning & Standard Development	82,548							
10			562.0 Station Expense								
11			563.0 Overhead Lines								
12			564.0 Underground Lines Expense								
13			566.0 Miscellaneous Expense								
14			567.0 Rents								
15			Sub-total Transmission Operations	161,192							
16											
17		Transmission Maintenance	569.0 Maintenance of Structures								
18			569.1 Maintenance of Computer Hardware								
19			569.2 Maintenance of Computer Software								
20			569.3 Maintenance of Communication Equipment								
21			570.0 Maintenance of Station Equipment								
22			571.0 Maintenance of Overhead Lines								
23			572.0 Maintenance of Underground Lines								
24			573.0 Maintenance of Misc Transmission Plant								
25			Sub-total Transmission Maintenance								
26											
27			Sub-total TRANSMISSION EXPENSE	161,192							
28											
29	DISTRIBUTION EXPENSE	Distribution Operations	580.0 Operation & Supervision	\$1,056		\$64					
30			581.0 Load Dispatching								
31			582.0 Station Expense	640							
32			583.0 Overhead Lines Expenses	17,030		174					
33			584.0 Underground Lines Expense	11,313		173					
34			586.0 Meter Expenses	5,199		155					
35			587.0 Customer Installations Expense	9,499		358					
36			588.0 Miscellaneous Expense	67,803		469					
37			589.0 Rents	3,139							
38			Sub-total Distribution Operations	\$115,680		\$1,392					
39											
40		Distribution Maintenance	591.0 Maintenance of Structures	\$1,891		\$82					
41			592.0 Maintenance of Station Equipment	15,973		557					
42			593.0 Maintenance of Overhead Lines	192,828		2,640					
43			594.0 Maintenance of Underground Lines	28,017		996					
44			595.0 Maintenance of Line Transformers	1,476		24					
45			596.0 Maintenance of Street Lighting & Signal Systems	1,014		10					
46			598.0 Maintenance of Misc. Distribution	14,100		204					
47			Sub-total Distribution Maintenance	\$255,299		\$4,513					

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending Dec. 2022
(\$ in Thousands)
D-4 Expense Adjustment Summary

Exhibit MJT-1
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				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Category	Description	Account	FPFTY Amount Pre Adjustments	D-5D Energy Efficiency Program Expense	D-6 Salary & Wages	D-7 Rate Case Expense	D-8 Adjustments for Employee Benefits	D-9 Adjustments for Pension	D-10 Uncollectible Accounts	D-11 COVID-19 Related Bad Debt Reg Asset
48											
49			Sub-total DISTRIBUTION EXPENSE	\$370,979		\$5,905					
50											
51	CUSTOMER ACCOUNTS	Customer Accounts	901.0 Supervision								
52			902.0 Meter Reading	\$338							
53			903.0 Customer Records and Collection	79,174		2,619					
54			904.0 Uncollectible Accounts.	35,551						(12,649)	16,083
55			905.0 Miscellaneous Customer Accounts Expenses.	4,175		98					
56			Sub-total Customer Accounts	\$119,238		\$2,718				(\$12,649)	\$16,083
57											
58	CUSTOMER SERVICE & INFORMATION	Customer Service & Information	908.0 Customer Assistance	\$101,187	(\$91,055)	\$123					
59			909.0 Informational & Instructional	1,351							
60			910.0 Miscellaneous Customer & Informational	135		(0)					
61			Sub-total Customer Service & Information	\$102,672	(\$91,055)	\$123					
62											
63	SALES	Sales	912.0 Demonstrating & Selling	\$1,676		\$64					
64			916.0 Miscellaneous Sales								
65			Sub-total Sales	\$1,676		\$64					
66											
67	ADMINISTRATION & GENERAL	A&G Operations	920.0 Administrative and General Salaries	\$40,954		\$2,972					
68			921.0 Office Supplies and Expenses	6,998		7					
69			922.0 Administrative Expenses Transferred-Credit								
70			923.0 Outside Service Employed	66,466		(5)					
71			924.0 Property Insurance	499							
72			925.0 Injuries & Damages	9,851		112					
73			926.0 Employee Pensions and Benefits	20,334		8		462	11,699		
74			928.0 Regulatory Commission Expenses	7,576			800				
75			929.0 Duplicate Charges-Credit	(675)							
76			930.2 Miscellaneous General Expenses	1,931		0					
77			Sub-total A&G Operations	\$153,934		\$3,094	\$800	\$462	\$11,699		
78											
79		A&G Maintenance	935.0 Maintenance of General Plant	\$6,450		\$79					
80											
81			Sub-total ADMINISTRATION & GENERAL	\$160,384		\$3,172	\$800	\$462	\$11,699		
82											
83	DEPRECIATION & AMORTIZATION EXPENSE	Depreciation & Amortization Expense	403.0 Depreciation Expense.	\$215,793							
84			404.0 Amort. Of Limited-Term Electric Plant.	44,040							
85			Sub-total Depreciation & Amortization Expense	\$259,833							
86											
87	AMORTIZATION OF REGULATORY EXPENSE	Amortization of Regulatory Expense	407.3 Regulatory Debits.	\$923							
88			Sub-total Amortization of Regulatory Expense	\$923							
89											
90	TAXES OTHER THAN INCOME TAXES	Taxes Other Than Income Taxes - Other	408.1 Taxes Other Than Income Taxes, Utility Operating Income.	\$163,581							
91			Sub-total Taxes Other Than Income Taxes - Other	\$163,581							
92											
93			Total	\$2,030,404	(\$91,055)	\$11,982	\$800	\$462	\$11,699	(\$12,649)	\$16,083

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPPTY Ending Dec. 2022
(\$ in Thousands)
D-4 Expense Adjustment Summary

Exhibit MJT-1
Schedule D-4
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				(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Category	Description	Account	D-12 Customer Deposit Interest	D-13 Storm	D-14 COVID-19 Related CWC Recovery	D-15 Emergency Relief & Grant/Other Programs	D-16 Taxes Other Than Income	D-17 Depreciation Annualization	Adjustments Sub-total	Pro Forma Adjusted at Present Rates
1	POWER SUPPLY EXPENSES	Power Supply	555.0 Purchased Power.								\$689,927
2			Sub-total Power Supply								\$689,927
3											
4	TRANSMISSION EXPENSE	Transmission Operations	560.0 Operation & Supervision								
5			561.0 Load Dispatching								
6			561.4 Scheduling, System Control & Dispatch								78,643
7			561.6 Transmission Service Studies								
8			561.7 Generation Service Studies								
9			561.8 Reliability, Planning & Standard Development								82,548
10			562.0 Station Expense								
11			563.0 Overhead Lines								
12			564.0 Underground Lines Expense								
13			566.0 Miscellaneous Expense								
14			567.0 Rents								
15			Sub-total Transmission Operations								161,192
16											
17		Transmission Maintenance	569.0 Maintenance of Structures								
18			569.1 Maintenance of Computer Hardware								
19			569.2 Maintenance of Computer Software								
20			569.3 Maintenance of Communication Equipment								
21			570.0 Maintenance of Station Equipment								
22			571.0 Maintenance of Overhead Lines								
23			572.0 Maintenance of Underground Lines								
24			573.0 Maintenance of Misc Transmission Plant								
25			Sub-total Transmission Maintenance								
26											
27			Sub-total TRANSMISSION EXPENSE								161,192
28											
29	DISTRIBUTION EXPENSE	Distribution Operations	580.0 Operation & Supervision							\$64	\$1,120
30			581.0 Load Dispatching								
31			582.0 Station Expense								\$640
32			583.0 Overhead Lines Expenses							\$174	\$17,204
33			584.0 Underground Lines Expense							\$173	\$11,485
34			586.0 Meter Expenses							\$155	\$5,354
35			587.0 Customer Installations Expense							\$358	\$9,857
36			588.0 Miscellaneous Expense							\$469	\$68,272
37			589.0 Rents								\$3,139
38			Sub-total Distribution Operations							\$1,392	\$117,072
39											
40		Distribution Maintenance	591.0 Maintenance of Structures							\$82	\$1,973
41			592.0 Maintenance of Station Equipment							557	16,530
42			593.0 Maintenance of Overhead Lines		2,807					5,447	198,275
43			594.0 Maintenance of Underground Lines							996	29,013
44			595.0 Maintenance of Line Transformers							24	1,500
45			596.0 Maintenance of Street Lighting & Signal Systems							10	1,023
46			598.0 Maintenance of Misc. Distribution							204	14,304
47			Sub-total Distribution Maintenance		\$2,807					\$7,320	\$262,619

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending Dec. 2022
(\$ in Thousands)
D-4 Expense Adjustment Summary

Exhibit MJT-1
Schedule D-4
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				(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Category	Description	Account	D-12 Customer Deposit Interest	D-13 Storm	D-14 COVID-19 Related CWC Recovery	D-15 Emergency Relief & Grant/Other Programs	D-16 Taxes Other Than Income	D-17 Depreciation Annualization	Adjustments Sub-total	Pro Forma Adjusted at Present Rates
48											
49			Sub-total DISTRIBUTION EXPENSE		\$2,807					\$8,712	\$379,691
50											
51	CUSTOMER ACCOUNTS	Customer Accounts	901.0 Supervision								
52			902.0 Meter Reading								\$338
53			903.0 Customer Records and Collection							\$2,619	81,794
54			904.0 Uncollectible Accounts.							3,434	38,985
55			905.0 Miscellaneous Customer Accounts Expenses.	1,643						1,741	5,916
56			Sub-total Customer Accounts	\$1,643						\$7,795	\$127,033
57											
58	CUSTOMER SERVICE & INFORMATION	Customer Service & Information	908.0 Customer Assistance							(\$90,932)	\$10,255
59			909.0 Informational & Instructional								1,351
60			910.0 Miscellaneous Customer & Informational							(0)	134
61			Sub-total Customer Service & Information							(\$90,932)	\$11,740
62											
63	SALES	Sales	912.0 Demonstrating & Selling							\$64	\$1,740
64			916.0 Miscellaneous Sales								
65			Sub-total Sales							\$64	\$1,740
66											
67	ADMINISTRATION & GENERAL	A&G Operations	920.0 Administrative and General Salaries							\$2,972	\$43,926
68			921.0 Office Supplies and Expenses							7	7,005
69			922.0 Administrative Expenses Transferred-Credit								
70			923.0 Outside Service Employed							(5)	66,461
71			924.0 Property Insurance								499
72			925.0 Injuries & Damages							112	9,963
73			926.0 Employee Pensions and Benefits							12,169	32,503
74			928.0 Regulatory Commission Expenses							800	8,376
75			929.0 Duplicate Charges-Credit								(675)
76			930.2 Miscellaneous General Expenses			5,778	2,427			8,206	10,137
77			Sub-total A&G Operations			\$5,778	\$2,427			\$24,260	\$178,194
78											
79		A&G Maintenance	935.0 Maintenance of General Plant							\$79	\$6,529
80											
81			Sub-total ADMINISTRATION & GENERAL			\$5,778	\$2,427			\$24,339	\$184,723
82											
83	DEPRECIATION & AMORTIZATION EXPENSE	Depreciation & Amortization Expense	403.0 Depreciation Expense.						\$9,830	\$9,830	\$225,622
84			404.0 Amort. Of Limited-Term Electric Plant.						2,253	2,253	46,293
85			Sub-total Depreciation & Amortization Expense						\$12,083	\$12,083	\$271,915
86											
87	AMORTIZATION OF REGULATORY EXPENSE	Amortization of Regulatory Expense	407.3 Regulatory Debits.								\$923
88			Sub-total Amortization of Regulatory Expense								\$923
89											
90	TAXES OTHER THAN INCOME TAXES	Taxes Other Than Income Taxes - Other	408.1 Taxes Other Than Income Taxes, Utility Operating Income.					(\$5,025)		(\$5,025)	\$158,556
91			Sub-total Taxes Other Than Income Taxes - Other					(\$5,025)		(\$5,025)	\$158,556
92											
93			Total	\$1,643	\$2,807	\$5,778	\$2,427	(\$5,025)	\$12,083	(\$42,965)	\$1,987,440

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending Dec. 2022
(\$ in Thousands)
D-5 Revenue Adjustment Summary

Exhibit MJT-1
Schedule D-5
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					(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Category	Category	Description	Account	FPFTY Amount Pre Adjustments	D-5A Revenue Annualization	D-5B CAP Revenue Credits and Adjustments	D-5C Act - 129 Lost Revenue Due To Load Reduction	D-5D Energy Efficiency Program Cost Recovery	D-5E OPEN	D-5F Leap Year Adjustment	D-5G Weather Normalization	Adjustments Sub-total	Pro Forma Adjusted at Present Rates
1	OPERATING REVENUE	Customer & Distribution Revenue	Residential	440.0	\$807,206	\$2,382	(\$702)	(\$5,517)	(\$25,676)		\$438		(\$29,075)	\$778,131
2			Residential - House Heating	440.1	160,918	963	(76)	(1,206)	(6,695)		138		(6,876)	154,042
3			C & I Small	442.0	274,504	716		(3,890)	(26,834)		153		(29,855)	244,648
4			C & I Large	442.1	202,457			(2,594)	(34,631)		116		(37,109)	165,348
5			Railroads & Railways	446.0	9,908				(1,790)				(1,790)	8,118
6			Street Lighting	444.0	20,971				(230)				(230)	20,741
7			Intercompany	448.0		973								973
8			Transmission - All Classes		172,082									172,082
9			Sub-total - Customer & Distribution Revenues		\$1,649,019	\$4,060	(\$778)	(\$13,207)	(\$95,856)		\$845		(\$104,936)	\$1,544,083
10														
11		Electric Cost Revenue	Residential	440.0	\$463,184									\$463,184
12			Residential - House Heating	440.1	119,806									119,806
13			C & I Small	442.0	110,078									110,078
14			C & I Large	442.1	47,179									47,179
15			Railroads & Railways	446.0										
16			Street Lighting	444.0	564									564
17			Intercompany	448.0	310									310
18			Sub-total - Electric Cost Revenue		\$741,120									\$741,120
19														
20			Total OPERATING REVENUE		\$2,390,139	\$4,060	(\$778)	(\$13,207)	(\$95,856)		\$845		(\$104,936)	\$2,285,203
21														
22	OTHER REVENUE	Other Electric Revenue	Rent For Electric Property	454.0	\$19,219									\$19,219
23			Other Electric Revenues	456.0	12,633									12,633
24			Transmission of Electricity for Others	456.1										
25			Sub-total - Other electric Revenue		\$31,852									\$31,852
26														
27		Other Operating Revenue	Forfeited Discounts	450.0	\$12,795									\$12,795
28			Miscellaneous Service Revenues	451.0	3,829									3,829
29			Sub-total - Other Operating Revenue		\$16,624									\$16,624
30														
31			Total OTHER REVENUE		\$48,477									\$48,477
32														
33			Total REVENUE		\$2,438,616	\$4,060	(\$778)	(\$13,207)	(\$95,856)		\$845		(\$104,936)	\$2,333,680

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending December 2022
(\$ in Thousands)
D-5A Revenue Annualization

Exhibit MJT-1
Schedule D-5A
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		(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Reference	440000: Residential Sales	440001: Residential Heating Sales	442001: C&I Sales-Small	442002: C&I Sales-Large	C & I Total
1	Total FPFTY Revenues		\$1,350,918	\$301,263	\$421,569	\$281,910	\$703,479
2	Commodity Billings in Revenues		(543,712)	(140,345)	(147,066)	(79,453)	(226,519)
3	Weather Adjustment						
4	Total Reconcilable Surcharge in Revenues		(20,054)	(5,219)	(22,110)	(25,843)	(47,953)
5	Revenues Net of Commodity - Margin	SUM L1 to L4	\$787,152	\$155,699	\$252,393	\$176,614	\$429,008
6							
7	Average Monthly Customers in FPFTY		1,329,973	196,892	155,814	3,105	158,919
8							
9	Average Annual Margin Per Customer	L5 / L7	\$0.592	\$0.791	\$1.620	\$56.881	\$2.700
10							
11	Number of Customers at end of FPFTY		1,333,997	198,109	156,256	3,105	159,361
12							
13	Increase in Customers during FPFTY	L11 - L7	4,024	1,217	442		442
14							
15	Annualization of Revenue	L9 * L13	\$2,382	\$963	\$716		\$716

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending December 2022
(\$ in Thousands)
D-5B CAP Revenue Credits and Adjustments

Exhibit MJT-1
Schedule D-5B
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		(1)	(2)	(3)
Line No.	Description	Reference	440000: Residential Sales	440001: Residential Heating Sales
1	CAP Discount		(\$82,204)	(\$8,912)
2				
3				
4	<u>ANNUALIZATION TO YEAR END CUSTOMERS</u>			
5				
6	Annual CAP Customers		1,224,594	148,052
7	Average Monthly CAP Customers		102,049	12,338
8	Average Annual CAP Discount Per Customer	L1 / L7	(\$0.806)	(\$0.722)
9				
10	CAP Customers at End of FPFTY		103,243	12,482
11	Increase of CAP Customers	L10 - L7	1,194	144
12				
13	Gross Decrease / (Increase) in CAP Discount	L8 * L11	(\$961)	(\$104)
14	Write-Offs & Working Capital Factor		27.0%	27.0%
15	Reflect Impact in Write-Offs and Working Capital	- L13 * L14	\$260	\$28
16				
17	Net Decrease / (Increase) in CAP Discount	L13 + L15	(\$702)	(\$76)

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending December 2022
(\$ in Thousands)
D-5C Act 129 - Lost Revenue Due to Load Reduction

Exhibit MJT-1
Schedule D-5C
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	(1)	(2)	(3)	(4)	(5)
Line No.	Description	Reference	2022 Revenue Loss	2023 & 2024 Revenue Loss	2023 & 2024 Revenue Loss Over 2022
1	<u>Revenue Impact in 2022 - Included in FPFTY Year Budget</u>				
2	Residential		(\$4,176)		
3	Residential Heating		(913)		
4	Small C&I		(2,240)		
5	Large C&I		(1,486)		
6	Total	SUM L2 to L5	(\$8,814)		
7					
8	<u>Target Revenue Impact in 2023</u>				
9	Residential			(\$7,853)	
10	Residential Heating			(1,716)	
11	Small C&I			(4,759)	
12	Large C&I			(3,164)	
13	Total	SUM L9 to L12		(\$17,493)	
14					
15	<u>Incremental Revenue Impact Over FPFTY Budget</u>				
16	Residential	L9 - L2			(\$3,677)
17	Residential Heating	L10 - L3			(804)
18	Small C&I	L11 - L4			(2,519)
19	Large C&I	L12 - L5			(1,679)
20	Total	SUM L16 to L19			(\$8,679)
21					
22	<u>Target Revenue Impact in 2024</u>				
23	Residential			(\$11,532)	
24	Residential Heating			(2,521)	
25	Small C&I			(7,502)	
26	Large C&I			(4,995)	
27	Total	SUM L23 to L26		(\$26,550)	
28					
29	<u>Incremental Revenue Impact Over FPFTY Budget</u>				
30	Residential	L23 - L2			(\$7,357)
31	Residential Heating	L24 - L3			(1,608)
32	Small C&I	L25 - L4			(5,262)
33	Large C&I	L26 - L5			(3,509)
34	Total	SUM L30 to L33			(\$17,736)
35					
36	<u>Average Annual Incremental Revenue Not in FPFTY Budget</u>				
37	Residential	(L16 + L30) / 2			(\$5,517)
38	Residential Heating	(L17 + L31) / 2			(1,206)
39	Small C&I	(L18 + L32) / 2			(3,890)
40	Large C&I	(L19 + L33) / 2			(2,594)
41	Total	SUM L37 to L40			(\$13,207)

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending December 2022
(\$ in Thousands)
D-5D Revenue - Energy Efficiency Program Cost Recovery

Exhibit MJT-1
Schedule D-5D
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(1) (2)

Line No.	Account / Description	Reference	Total
1	440000: Residential Sales		(\$25,676)
2	440001: Residential Heating Sales		(6,695)
3	442001: C&I Sales-Small		(26,834)
4	442002: C&I Sales-Large		(34,631)
5	444000: Public Street/Highway Lighting		(230)
6	446000: Sales-Railroad/Railway		(1,790)
7	Reduction in Retail Revenue	SUM L1 to L6	(\$95,856)
8			
9	O&M Expense		(\$91,055)

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FTY Ending December 2022
(\$ in Thousands)
D-5E OPEN

Exhibit MJT-1
Schedule D-5E
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PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending December 2022
(\$ in Thousands)
D-5F Leap Year Revenue Normalization

Exhibit MJT-1
Schedule D-5F
Witness: Michael J. Trzaska
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		(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Reference	440000: Residential Sales	440001: Residential Heating Sales	442001: C&I Sales-Small	442002: C&I Sales-Large	C & I Total
1	Revenue in February of FPFTY		\$49,063	\$15,403	\$17,156	\$12,970	\$30,125
2	Days in February of FPFTY		28	28	28	28	
3	Average Daily Revenue in February	L1 / L2	\$1,752	\$550	\$613	\$463	
4	Average Days in February		28.25	28.25	28.25	28.25	
5	Difference in Days	L4 - L2	0.25	0.25	0.25	0.25	
6							
7	Leap Year Adjustment	L3 * L5	\$438	\$138	\$153	\$116	\$269

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending Dec. 2022
(\$ in Thousands)
D-5G Weather Normalization

Exhibit MJT-1
Schedule D-5G
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(1)

Line No.	Account	Total
1	Residential Sales	
2	Residential Heating Sales	
3	C&I Sales-Small	
4	C&I Sales-Large	
5		
6	Total	<hr/> <hr/>

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending December 2022
(\$ in Thousands)
D-6 S + W Pro Forma

Exhibit MJT-1
Schedule D-6
Witness: Michael J. Trzaska
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		(1)	(2)	(3)
Line No.	Description	Reference	Union	Non-Union
1	Number of Employees @ HTY - Union/Non-Union		960	1,054
2	Number of Employees @ HTY - Total		2,014	2,014
3	Percentage of Employees @ HTY	L1 / L2	47.67%	52.33%
4	Distribution of Budget S&W Expense		\$76,096	\$83,547
5				
6	<u>Annualize March 1 Wage Increase for FPFTY</u>			
7	Number of Months TY			2
8	Rate for Increase TY		2.50%	2.50%
9	Total Wage Increase TY	(L4 * L7 * L8) / 12		\$348
10		L4 + L9	\$76,096	\$83,895
11				
12	<u>Annualize January 1 and March 1, 2023 Wage Increase</u>			
13	Number of Months		12	12
14	Rate for Increase		2.50%	2.50%
15	Total Adjustment	(L10 * L13) / 12	\$1,902	\$2,097
16				
17	Annualized S&W Including Wage Increases	L10 + L15	\$77,998	\$85,992

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending December 2022
(\$ in Thousands)
D-6 S + W Pro Forma

Exhibit MJT-1
Schedule D-6
Witness: Michael J. Trzaska
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		(1)	(2)
Line No.	Description	Reference	Amount
1	Distribution of S&W Expense		\$159,643
2			
3	Annualized S&W Including Wage Increases		\$163,990
4			
5	<u>Adjustment for Union Contract</u>		
6	One-Time Contract Payment		\$1,127
7	One-Time Contract Payment % for Utility		76.26%
8	One-Time Contract Payment for Utility	L6 * L7	\$859
9	One-Time Contract Payment Normalization Period		6
10	Annual One-Time Contract Payment Normalized	L8 / L9	\$143
11			
12	Labor Cost Increase		\$3,800
13			
14	Adjusted S&W for Employees in FPFTY	L3 + L10 + L12	\$167,934
15			
16	<u>Pro Forma For New Employees</u>		
17	Number of Employees @ FPFTY		2,227
18	Average Number of Employees in FPFTY - Total		2,179
19	Annualization for Number of Employees	L17 - L18	48
20	Annual S&W per Employee	L14 / L18	\$77.1
21	Annualization of S&W for New Employees	L19 * L20	\$3,691
22			
23	Pro Forma FPFTY S&W	L14 + L21	\$171,625
24			
25	<u>Pro Forma Increase in S&W</u>	L23 - L1	\$11,982
26			
27	S&W Pro Forma Factor	L25 / L1	7.51%

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending December 2022
(\$ in Thousands)
D-6 S Summary

Exhibit MJT-1
Schedule D-6
Witness: Michael J. Trzaska
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				(1)	(2)	(3)
Line No.	Category	Description	Account	Jurisdictional Payroll Amount	Pro Forma Payroll Adjustment	Total Adjusted Payroll
1	Operations	Power Supply Expenses	555.0 Purchased Power.			
2			Sub-total Power Supply Expenses			
3						
4		Transmission Expense	560.0 Operation & Supervision			
5			561.0 Load Dispatching			
6			561.4 Scheduling, System Control & Dispatch			
7			561.6 Transmission Service Studies			
8			561.7 Generation Service Studies			
9			561.8 Reliability, Planning & Standard Development			
10			562.0 Station Expense			
11			563.0 Overhead Lines			
12			564.0 Underground Lines Expense			
13			566.0 Miscellaneous Expense			
14			567.0 Rents			
15			569.0 Maintenance of Structures			
16			569.1 Maintenance of Computer Hardware			
17			569.2 Maintenance of Computer Software			
18			569.3 Maintenance of Communication Equipment			
19			570.0 Maintenance of Station Equipment			
20			571.0 Maintenance of Overhead Lines			
21			572.0 Maintenance of Underground Lines			
22			573.0 Maintenance of Misc Transmission Plant			
23			Sub-total Transmission Expense			
24						
25		Distribution Expense	580.0 Operation & Supervision	\$849	\$64	\$912
26			581.0 Load Dispatching			
27			582.0 Station Expense			
28			583.0 Overhead Lines Expenses	2,317	174	2,490
29			584.0 Underground Lines Expense	2,299	173	2,472
30			586.0 Meter Expenses	2,066	155	2,221
31			587.0 Customer Installations Expense	4,768	358	5,126
32			588.0 Miscellaneous Expense	6,252	469	6,721
33			589.0 Rents			
34			591.0 Maintenance of Structures	1,089	82	1,171
35			592.0 Maintenance of Station Equipment	7,422	557	7,980
36			593.0 Maintenance of Overhead Lines	35,174	2,640	37,814
37			594.0 Maintenance of Underground Lines	13,271	996	14,267
38			595.0 Maintenance of Line Transformers	319	24	343
39			596.0 Maintenance of Street Lighting & Signal Systems	131	10	141
40			598.0 Maintenance of Misc. Distribution	2,720	204	2,924
41			Sub-total Distribution Operations	\$78,676	\$5,905	\$84,582
42						

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending December 2022
(\$ in Thousands)
D-6 S Summary

Exhibit MJT-1
Schedule D-6
Witness: Michael J. Trzaska
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			(1)	(2)	(3)
Line No.	Category	Description	Jurisdictional Payroll Amount	Pro Forma Payroll Adjustment	Total Adjusted Payroll
43	Customer Accounts	901.0 Supervision			
44		902.0 Meter Reading			
45		903.0 Customer Records and Collection	\$34,898	\$2,619	\$37,518
46		904.0 Uncollectible Accounts.			
47		905.0 Miscellaneous Customer Accounts Expenses.	1,312	98	1,411
48		Sub-total Customer Accounts	\$36,211	\$2,718	\$38,928
49					
50	Customer Service & Information	908.0 Customer Assistance	\$1,641	\$123	\$1,764
51		909.0 Informational & Instructional			
52		910.0 Miscellaneous Customer & Informational	(1)	(0)	(2)
53		Sub-total Customer Service & Information	\$1,640	\$123	\$1,763
54					
55	Sales	912.0 Demonstrating & Selling	\$851	\$64	\$915
56		916.0 Miscellaneous Sales			
57		Sub-total Sales	\$851	\$64	\$915
58					
59	Administration & General	920.0 Administrative and General Salaries	\$39,595	\$2,972	\$42,567
60		921.0 Office Supplies and Expenses	89	7	96
61		922.0 Administrative Expenses Transferred-Credit			
62		923.0 Outside Service Employed	(68)	(5)	(73)
63		924.0 Property Insurance			
64		925.0 Injuries & Damages	1,492	112	1,604
65		926.0 Employee Pensions and Benefits	109	8	117
66		928.0 Regulatory Commission Expenses			
67		929.0 Duplicate Charges-Credit			
68		930.2 Miscellaneous General Expenses	1	0	1
69		935.0 Maintenance of General Plant	1,048	79	1,126
70		Sub-total Administration & General	\$42,265	\$3,172	\$45,438
71					
72		Total	\$159,643	\$11,982	\$171,625

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending December 2022
(\$ in Thousands)
D-7 Rate Case Expense

Exhibit MJT-1
Schedule D-7
Witness: Michael J. Trzaska
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(1) (2)

Line No.	Description	Reference	Amount
1	EXPENDITURES UP TO PERIOD END OF HTY		
2	External Consultants		
3	External Legal		\$12
4	Materials, IT Costs, Travel, Copies, etc.		
5	Total Recorded Up To Period End of HTY	SUM L2 to L4	\$12
6			
7	EXPENDITURES IN FTY		
8	External Consultants		\$100
9	External Legal		1,988
10	Materials, IT Costs, Travel, Copies, etc.		300
11	Total Expenditure Expected in FTY	SUM L8 to L10	\$2,388
12			
13	Total Rate Case Expense	L5 + L11	\$2,400
14			
15	Amortization Period		3
16	Annual Amortization Amount	L13 / L15	\$800
17			
18	Annual Amortization Amount Included in Budget		
19	Pro Forma Adjustment for Annual Amortization	L16 - L18	\$800

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending December 2022
(\$ in Thousands)
D-8 Employee Benefit

Exhibit MJT-1
Schedule D-8
Witness: Michael J. Trzaska
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(1)

(2)

Line No.	Description	Reference	Jurisdictional Amount
1	<u>Number of Employees</u>		
2	Employees at Eleven Months Prior		2,141
3	Employees at Ten Months Prior		2,138
4	Employees at Nine Months Prior		2,149
5	Employees at Eight Months Prior		2,158
6	Employees at Seven Months Prior		2,158
7	Employees at Six Months Prior		2,180
8	Employees at Five Months Prior		2,178
9	Employees at Four Months Prior		2,175
10	Employees at Three Months Prior		2,216
11	Employees at Two Months Prior		2,215
12	Employees at One Month Prior		2,213
13	Employees at End of FPFTY		2,227
14			
15	Average Monthly Employees in FPFTY	AVERAGE L2 to L13	2,179
16	Additional Employees in FPFTY		48
17			
18	<u>Employee Benefits</u>		
19	Total Benefits Expensed		\$21,009
20	Number of Employees for Budget		2,179
21	Budget Expense Per Employee	L19 / L20	\$10
22	Additional Employees for Annualization	L16	48
23	Total Benefits Pro Forma Adjustment	L21 * L22	\$462

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending December 2022
(\$ in Thousands)
D-9 Pension Costs

Exhibit MJT-1
Schedule D-9
Witness: Michael J. Trzaska
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		(1)	(2)
Line No.	Description	Reference	Total - PECO
1	Pension Contribution for Four Years Prior to FPFTY		\$28,031
2	Pension Contribution for Three Years Prior to FPFTY		26,339
3	Pension Contribution for Two Years Prior to FPFTY		18,006
4	Pension Contribution for One Year Prior to FPFTY		15,596
5	Pension Contribution for FPFTY		12,181
6			
7	Average Pension Contribution	Average L1 to L5	\$20,031
8			
9	Percent to Electric Distribution		76.26%
10	Total Amount to Electric Distribution	L7 * L9	\$15,275
11	Pension Capitalization Factor		41.71%
12	Pension Contribution To Be Capitalized	L10 * L11	6,371
13	Pension Contribution To Be Expensed	L10 - L12	\$8,904
14	FPFTY Distribution Pension Expense		(2,795)
15	Additional Pension Expense	L13 - L14	\$11,699

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending Dec. 2022
(\$ in Thousands)
D-10 Uncollectible Accounts

Exhibit MJT-1
Schedule D-10
Witness: Michael J. Trzaska
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		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Description	Reference	Reference	Charge Off Amounts	InPA Charge Off Amounts	Net Charge Off Amounts	Billed Revenue	Percent	PPA	Totals
1	NET GENERAL UNCOLLECTIBLE ACCOUNTS	Two Years Prior to HTY		\$27,262	\$5,259	\$22,003	\$3,419,506	0.6434%		
2		One Year Prior to HTY		26,707	\$3,514	23,193	3,229,817	0.7181%		
3		HTY		12,501	\$2,014	10,487	3,255,714	0.3221%		
4		Three Year Average	SUM L1 to L3 / 3	\$22,157	\$3,596	\$18,561	\$3,301,679	0.5622%		
5										
6	Base Customer Charge & Energy Cost Revenue After Pro Formas	FPFTY					\$2,285,203			
7										
8	Tariff Revenue - Non Shopping Revenue	FPFTY	L6				\$2,285,203			
9										
10	Tariff Revenue - Shopping Revenue	FPFTY					1,017,444			
11										
12	Tariff Revenue - Including Shopping Revenue	FPFTY	L8 + L10				\$3,302,647			
13										
14	Total General Pro Forma Uncollectible Accounts		Col 7 L4 * L12							\$18,566
15										
16	NET PPA UNCOLLECTIBLE ACCOUNTS	Two Years Prior to HTY							\$4,880	
17		One Year Prior to HTY							4,643	
18		HTY							3,484	
19										
20	Three Year Average PPA		SUM L16 to L18 / 3							\$4,336
21										
22	Total Pro Forma Uncollectible Accounts		L14 + L20							\$22,902
23										
24	Uncollectible Accounts (904)	FPFTY								\$35,551
25										
26	Total Pro Forma Adjustment for Uncollectible Accounts		L22 - L24							(\$12,649)

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending December 2022
(\$ in Thousands)

Exhibit MJT-1
Schedule D-11
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D-11 COVID-19 Related Incremental Bad Debt Expense

(1)

(2)

Line No.	Description	Reference	Total
1	Actual Incremental Bad Debt Expense in 2020		\$37,918
2	Estimated Incremental Bad Debt Expense in 2021		10,332
3	Total Incremental Bad Debt Expense	L1 + L2	\$48,250
4			
5	Amortization Period		3
6			
7	Annual Amortization Amount	L3 / L5	\$16,083

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending Dec. 2022
(\$ in Thousands)
D-12 Customer Deposit Interest

Exhibit MJT-1
Schedule D-12
Witness: Michael J. Trzaska
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	(1)	(2)	(3)	(4)	(5)	(6)		
Line No.	Description	Description	Reference	Interest Rate	Deposit Amount	Interest on Deposit Amount	Interest Sub Total	Interest Total
1	Residential	Monthly Interest Rate		0.417%				
2	December				\$22,508	\$94		
3	January				22,511	94		
4	February				22,532	94		
5	March				22,517	94		
6	April				22,260	93		
7	May				21,875	91		
8	June				21,419	89		
9	July				20,931	87		
10	August				20,404	85		
11	September				19,743	82		
12	October				19,161	80		
13	November				18,438	77		
14	December				17,977	75		
15	Total Residential		SUM Col 4 L2 to L14				\$1,134	
16								
17	Non-Residential	Monthly Interest Rate		0.138%				
18	December				\$30,327	\$42		
19	January				29,394	41		
20	February				29,296	41		
21	March				29,443	41		
22	April				29,398	41		
23	May				29,064	40		
24	June				28,703	40		
25	July				28,030	39		
26	August				27,555	38		
27	September				27,127	38		
28	October				26,905	37		
29	November				26,156	36		
30	December				25,863	36		
31	Total Non-Residential		SUM Col 4 L18 to L30				\$508	
32								
33	Interest on Customer Deposits		Col 5 L15 + L31					\$1,643

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending Dec. 2022
(\$ in Thousands)
D-13 Storm Expense Normalization

Exhibit MJT-1
Schedule D-13
Witness: Michael J. Trzaska
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	(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Description	Reference	Tri- State CPI Factor	Inflation Factor	Expense In Year	Amount for Average	Total
1		2016	0.00667	1.10546	\$16,064	\$17,758	
2		2017	0.01448	1.09813	8,974	\$9,855	
3		2018	0.01341	1.08246	63,800	\$69,061	
4		2019	0.01956	1.06813	36,200	\$38,666	
5		2020	0.00863	1.04765	114,910	\$120,385	
6		2021	0.01579	1.03869			
7		2022	0.02254	1.02254			
8							
9	Average Storm Restoration Expense at 2022 cost levels	AVERAGE L1 to L5					\$51,145
10							
11	FPFTY Budget						\$48,338
12							
13	Pro Forma Adjustment for Storm Expense Normalization	L9 - L11					<u>\$2,807</u>

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending December 2022
(\$ in Thousands)
D-14 COVID-19 Related CWC Recovery

Exhibit MJT-1
Schedule D-14
Witness: Michael J. Trzaska
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(1) (2)

Line No.	Description	Reference	Total
1	Return on Incremental CWC in 2020		\$4,221
2	Return on Incremental CWC in 2021		9,583
3	Return on Incremental CWC in 2022		3,532
4	Total Net Incremental Costs	SUM L1 to L3	<u>\$17,335</u>
5			
6	Amortization Period		3
7			
8	Annual Amortization Amount	L4 / L6	<u>\$5,778</u>

PECO Gas Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending December 2022
(\$ in Thousands)
D-15 Emergency Relief and Grant/Other Programs

Exhibit MJT-1
Schedule D-15
Witness: Michael J. Trzaska
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(1) (2)

Line No.	Description	Reference	Jurisdictional
1	Non-CAP Residential Relief		\$3,000
2	Small Business Recovery Program		900
3	Public Transportation Electricfication		1,000
4	Level 2 Charger Incentive		575
5	EV Education and Outreach		50
6	Sub-total	SUM L1 to L5	\$5,525
7			
8	Amortization Period		3
9			
10	Annual Amortization Amount	L6 / L8	\$1,842
11			
12	Annual Residential Convenience Fee		\$586
13			
14	Total	L10 + L12	\$2,427

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPPTY Ending December 2022
(\$ in Thousands)
D-16 TOTI - Summary

Exhibit MJT-1
Schedule D-16
Witness: Michael J. Trzaska
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		(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Transmission Percentage / Reference	Total Electric	Transmission Elimination	Distribution	Pro Forma Adjustments	Pro Forma Tax Expense
1	Public Utility Real Tax (PURTA) Total Expense	9.449%	\$6,927	(\$655)	\$6,273		\$6,273
2	Use Tax Accrued	9.449%	508	(48)	460		460
3	Real Estate Tax Accrued	9.449%	5,742	(543)	5,200		5,200
4	Miscellaneous TOTI	9.449%					
5	Payroll Tax Accrued	9.449%	13,705	(1,295)	12,410	931	13,342
6	Sub-total TOTI - Other	SUM L1 to L5	\$26,883	(\$2,540)	\$24,343	\$931	\$25,274
7							
8	Gross Receipt Tax		\$139,239		\$139,239	(\$5,957)	\$133,282
9							
10	Total	L6 + L8	\$166,121	(\$2,540)	\$163,581	(\$5,025)	\$158,556

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending December 2022
(\$ in Thousands)
D-16 TOTI - Payroll Tax Adjustments

Exhibit MJT-1
Schedule D-16
Witness: Michael J. Trzaska
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(1) (2)

Line No.	Description	Reference	Jurisdictional
1	Total Payroll Charged to Expense		\$159,643
2	Payroll Tax Expense		\$12,410
3	Payroll Tax Expense - Percent	L2 / L1	7.77%
4	Pro Forma Increase in S&W		\$11,982
5	Payroll Tax Pro Forma	L3 * L4	\$931

PECO Electric Operations
Before The Pennsylvania Public Utility
Commission
FPFTY Ending Dec. 2022
(\$ in Thousands)
D-16 TOTI - Gross Receipts Pro Forma

Exhibit MJT-1
Schedule D-16
Witness: Michael J. Trzaska
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(1)

(2)

Line No.	Description	Reference	Total
1	GROSS RECEIPTS TAX PRO FORMA AT PRESENT RATE		
2			
3	Residential		\$1,241,314
4	Residential Heating		273,848
5	Small C&I		354,726
6	Large C&I		212,527
7	Railroads & Railways		8,118
8	Street Lighting & Highway		21,305
9	Interdepartmental Sales - Electric		1,283
10	Transmission		172,082
11	Sub-total	SUM L3 to L10	\$2,285,203
12			
13	Forfeited Discounts - Electric		\$12,795
14	Uncollectible Accounts		(22,902)
15	COVID-19 Related Incremental Bad Debt Expense		(16,083)
16	Sub-total	SUM L13 to L15	(\$26,191)
17			
18	Total FPFTY at Present Rates	L11 + L16	\$2,259,012
19			
20	Gross Receipts Tax Rate		5.90%
21			
22	Pro Forma Gross Receipts Expense at Present Rates	L18 * L20	\$133,282
23			
24	FPFTY Budget		\$139,239
25			
26	Net Adjustment	L22 - L24	(\$5,957)

PECO Electric Operations
Before The Pennsylvania Public Utility Commission
FPFTY Ending Dec. 2022
(\$ in Thousands)
D-17 Depreciation Adjustment

Exhibit MJT-1
Schedule D-17
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				(1)	(2)	(3)	(4)	(5)
Line No.	Account	Plant Account	Depreciation Category	Depr on Existing Assets + Adds	Depr on Adds	Depr on Existing Assets	Annualize Current Yr Depr	Pro Forma Test Yr Depr
1	403.0 Depreciation Expense.	Electric - Distribution	PECO Elec 3640 PA LTIIP	\$649	\$84	\$565	\$84	\$733
2			PECO Elec 3650 PA LTIIP	2,068	274	1,794	274	2,342
3			PECO Elec 3660 PA LTIIP	589	80	509	80	670
4			PECO Elec 3670 PA LTIIP	2,035	269	1,766	269	2,304
5			PECO Elec 3705 SM UD RES PA	11,076		11,076		11,076
6			PECO Elec 3706 Non DOE Rcv PA	2,556		2,556		2,556
7			PECO Elec 3707 SM RES PA	4,661	76	4,585	76	4,737
8			PECO Elec 3708 SM SCI PA	933	12	922	12	945
9			PECO Elec 3709 SM LCI PA	1,125	54	1,071	54	1,179
10			PECO Elec Dist-ARC EXP PA	16		16		16
11			PECO Electric 3611 PA	1,115	46	1,069	46	1,161
12			PECO Electric 3612 PA	3,071	288	2,783	288	3,359
13			PECO Electric 3613 PA	267	16	251	16	282
14			PECO Electric 3620 PA	20,901	575	20,326	575	21,476
15			PECO Electric 3640 PA	22,236	1,330	20,906	1,330	23,566
16			PECO Electric 3650 PA	38,706	2,412	36,294	2,412	41,118
17			PECO Electric 3660 PA	9,165	678	8,487	678	9,843
18			PECO Electric 3670 PA	30,992	1,223	29,769	1,223	32,215
19			PECO Electric 3680 PA	16,931	811	16,120	811	17,743
20			PECO Electric 3691 PA	3,497	131	3,366	131	3,627
21			PECO Electric 3692 PA	4,929	40	4,889	40	4,970
22			PECO Electric 3700 PA	1		1		1
23			PECO Electric 3701 PA	119	7	112	7	126
24			PECO Electric 3710 PA	5		5		5
25			PECO Electric 3730 PA	844	19	825	19	863
26			PECO Electric 3731 PA	83	1	82	1	83
27			PECO Electric 3732 PA	866	24	841	24	890
28			PECO Electric 3733 PA	41		41		41
29			Sub-total Electric - Distribution	\$179,478	\$8,450	\$171,028	\$8,450	\$187,928
30			Sub-total Electric - Distribution	\$179,478	\$8,450	\$171,028	\$8,450	\$187,928
31								
32		Common - General Plant	PECO Common 3901 PA	\$4,412	\$90	\$4,322	\$90	\$4,501
33			PECO Common 3902 IL	18		18		18
34			PECO Common 3902 PA	1,634	51	1,583	51	1,685
35			PECO Common 3903 PA	33	2	32	2	35
36			PECO Common 3911 PA	16		16		16
37			PECO Common 3912 PA	1,880	33	1,847	33	1,913
38			PECO Common 3913 IL	2,005	268	1,737	268	2,273
39			PECO Common 3913 PA	7,997	805	7,192	805	8,802
40			PECO Common 3930 PA	134	1	132	1	135
41			PECO Common 3941 PA	11		11		11

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			(1)	(2)	(3)	(4)	(5)	
Line No.	Account	Plant Account	Depreciation Category	Depr on Existing Assets + Adds	Depr on Adds	Depr on Existing Assets	Annualize Current Yr Depr	Pro Forma Test Yr Depr
42			PECO Common 3942 PA	80	3	77	3	83
43			PECO Common 3970 PA	5,745	214	5,531	214	5,959
44			PECO Common 3980 PA	87		87		87
45								
46		Electric - General Plant	PECO Elec 3919 SM Comp Equip ID	32		32		32
47			PECO Elec 3919 SM Comp Equip IL	63		63		63
48			PECO Elec 3919 SM Comp Equip MD	22		22		22
49			PECO Elec 3919 SM Comp Equip NC	12		12		12
50			PECO Elec 3919 SM Comp Equip PA	21	0	21	0	21
51			PECO Elec 3949 SM Tools PA	8		8		8
52			PECO Elec 3979 SM Comm Equip PA	2,702	13	2,689	13	2,715
53			PECO Electric 3901 PA	851	7	845	7	858
54			PECO Electric 3902 PA	416	8	408	8	424
55			PECO Electric 3903 PA	1		1		1
56			PECO Electric 3911 PA	3		3		3
57			PECO Electric 3912 PA	54	1	53	1	56
58			PECO Electric 3913 PA	6,989	161	6,827	161	7,150
59			PECO Electric 3930 PA	4		4		4
60			PECO Electric 3940 PA	3,067	73	2,994	73	3,139
61			PECO Electric 3951 PA	13		13		13
62			PECO Electric 3952 PA	6		6		6
63			PECO Electric 3970 PA	7,331	132	7,200	132	7,463
64			PECO Electric 3980 PA	13	1	12	1	14
65			Sub-total Electric - General Plant	\$45,661	\$1,861	\$43,800	\$1,861	\$47,522
66			Sub-total Electric - General Plant	\$45,661	\$1,861	\$43,800	\$1,861	\$47,522
67								
68		Electric - Transmission	PECO Electric 3521 PA	\$526	\$48	\$478	\$48	\$574
69			PECO Electric 3522 MD	1		1		1
70			PECO Electric 3522 NJ	0		0		0
71			PECO Electric 3522 PA	1,487	80	1,407	80	1,567
72			PECO Electric 3523 NJ	0		0		0
73			PECO Electric 3523 PA	35		35		35
74			PECO Electric 3530 NJ	89	7	82	7	96
75			PECO Electric 3530 PA	19,752	1,192	18,561	1,192	20,944
76			PECO Electric 3540 DE	93		93		93
77			PECO Electric 3540 MD	53		53		53
78			PECO Electric 3540 NJ	221		221		221
79			PECO Electric 3540 PA	3,511	150	3,360	150	3,661
80			PECO Electric 3550 PA	551	63	488	63	613
81			PECO Electric 3560 DE	6		6		6
82			PECO Electric 3560 MD	15		15		15

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				(1)	(2)	(3)	(4)	(5)
Line No.	Account	Plant Account	Depreciation Category	Depr on Existing Assets + Adds	Depr on Adds	Depr on Existing Assets	Annualize Current Yr Depr	Pro Forma Test Yr Depr
83			PECO Electric 3560 NJ	107		107		107
84			PECO Electric 3560 PA	3,198	78	3,120	78	3,276
85			PECO Electric 3570 PA	314	20	293	20	334
86			PECO Electric 3580 PA	1,864	73	1,791	73	1,938
87			PECO Electric 3590 NJ	4		4		4
88			PECO Electric 3590 PA	34	4	30	4	37
89			Sub-total Electric - Transmission	\$31,862	\$1,716	\$30,146	\$1,716	\$33,577
90								
91			Sub-total 403.0 Depreciation Expense	\$257,001	\$12,027	\$244,974	\$12,027	\$269,028
92			Sub-total Electric - Transmission	\$31,862	\$1,716	\$30,146	\$1,716	\$33,577
93								
94	404.0 Amort. Of Limited-Term Electric Plant.	Electric - Intangible Plant	FDG_PECO_C_CIMS:PECO - Common - CIMS	\$18		\$18		\$18
95			PECO - BIDA - Smart Energy Services	218	218		218	436
96			PECO - Distribution - ADMS	52	52		52	104
97			PECO - Distribution - IT	5,478	830	4,648	830	6,308
98			PECO Com 3030- North Star RE SW	447		447		447
99			PECO Com 3030-BIDA Customer Project	1,849		1,849		1,849
100			PECO Com 3030-CIS Transformation SW	202		202		202
101			PECO Com 3030-Cloud Serv 3 yr	496		496		496
102			PECO Com 3030-Cloud Serv 5 yr	1,247		1,247		1,247
103			PECO Com 3030-Common MDM SW	8,090		8,090		8,090
104			PECO Com 3030-CTA PHI Consol SW	449		449		449
105			PECO Com 3030-Cust Appt Sched SW	615		615		615
106			PECO Com 3030-Digital Strat Platfor	128		128		128
107			PECO Com 3030-EU Dig Strat EPay SW	444		444		444
108			PECO Com 3030-EU Digital Program We	261		261		261
109			PECO Com 3030-Fusion Mig Non-MDM SW	791		791		791
110			PECO Com 3030-HR Payroll HCM Cloud	171		171		171
111			PECO Com 3030-HRPC Enhance PA	42		42		42
112			PECO Com 3030-Hyperion Enhance PA	(3)		(3)		(3)
113			PECO Com 3030-Hyperion Fin MGMT SW	69		69		69
114			PECO Com 3030-I Sign Up and Move	1,568		1,568		1,568
115			PECO Com 3030-IT Cust Mobile App SW	323		323		323
116			PECO Com 3030-IVR System PA	27		27		27
117			PECO Com 3030-Lease IT SW	112		112		112
118			PECO Com 3030-Misc 5 yr FR PA	16,377	1,775	14,602	1,775	18,151
119			PECO Com 3030-Misc 5 yr PA	(0)		(0)		(0)
120			PECO Com 3030-OBIEE Migration SW	1,179		1,179		1,179
121			PECO Com 3030-Oracle MW Upgrade SW	329		329		329
122			PECO Com 3030-Rev Req Filing SW	720		720		720
123			PECO Com 3030-Robotic Process Auto	89		89		89

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				(1)	(2)	(3)	(4)	(5)
Line No.	Account	Plant Account	Depreciation Category	Depr on Existing Assets + Adds	Depr on Adds	Depr on Existing Assets	Annualize Current Yr Depr	Pro Forma Test Yr Depr
124			PECO Com 3030-SCP Splunk SW	60		60		60
125			PECO Com 3030-Tax Tech Trans SW	93		93		93
126			PECO Elec 303 Elec Configuration SW	778		778		778
127			PECO Elec 303 EV-FC	70		70		70
128			PECO Elec 303 NERC CIP Access D PA	0		0		0
129			PECO Elec 303 NERC CIP Access PA	1		1		1
130			PECO Elec 303 NERC CIP Systems D PA	6		6		6
131			PECO Elec 303 NERC CIP Systems PA	54		54		54
132			PECO Elec 303 SG GIS PA	168		168		168
133			PECO Elec 303 SLC	111		111		111
134			PECO Elec 303 SM AMOS PA	706		706		706
135			PECO Elec 303-BIDA Grid T&D Domain	1,746		1,746		1,746
136			PECO Elec 303-Dist Auto Ntwk Upg Hi	763		763		763
137			PECO Elec 303-EU Custom Analytics S	3,491		3,491		3,491
138			PECO Elec 303-EU Digital Solar Tool	327		327		327
139			PECO Elec 303-PECO RNI Upgrade SW D	996		996		996
140			PECO Elec 3030 - BIDA Smart Energy A (Original)	459		459		459
141			PECO Elec 3030-Cloud Serv 3 yr	78		78		78
142			PECO Elec 3030-Cloud Serv 5 yr	193		193		193
143			PECO Elec 3030-Compas DB D	6		6		6
144			PECO Elec 3030-Compas DB T	25		25		25
145			PECO Electric 303 Misc 5 FR PA	4,317		4,317		4,317
146			Sub-total Electric - Intangible Plant	\$56,239	\$2,874	\$53,365	\$2,874	\$59,113
147								
148			Sub-total 404.0 Amort. of Limited-Term Electric Plant	\$56,239	\$2,874	\$53,365	\$2,874	\$59,113
149								
150			Total	\$313,240	\$14,901	\$298,339	\$14,901	\$328,141
151			Sub-total Electric - Intangible Plant	\$56,239	\$2,874	\$53,365	\$2,874	\$59,113
152								
153			Sub-total 404.0 Amort. Of Limited-Term Electric Plant.	\$56,239	\$2,874	\$53,365	\$2,874	\$59,113

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				(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account	Plant Account	Depreciation Category	Utility Allocation Factor	Depr on Existing Assets + Adds (Utility)	Depr on Adds (Utility)	Depr on Existing Assets (Utility)	Annualize Current Yr Depr (Utility)	Pro Forma Test Yr Depr (Utility)
1	403.0 Depreciation Expense.	Electric - Distribution	PECO Elec 3640 PA LTIIP	1.0000	\$649	\$84	\$565	\$84	\$733
2			PECO Elec 3650 PA LTIIP	1.0000	2,068	274	1,794	274	2,342
3			PECO Elec 3660 PA LTIIP	1.0000	589	80	509	80	670
4			PECO Elec 3670 PA LTIIP	1.0000	2,035	269	1,766	269	2,304
5			PECO Elec 3705 SM UD RES PA	1.0000	11,076		11,076		11,076
6			PECO Elec 3706 Non DOE Rcv PA	1.0000	2,556		2,556		2,556
7			PECO Elec 3707 SM RES PA	1.0000	4,661	76	4,585	76	4,737
8			PECO Elec 3708 SM SCI PA	1.0000	933	12	922	12	945
9			PECO Elec 3709 SM LCI PA	1.0000	1,125	54	1,071	54	1,179
10			PECO Elec Dist-ARC EXP PA	1.0000	16		16		16
11			PECO Electric 3611 PA	1.0000	1,115	46	1,069	46	1,161
12			PECO Electric 3612 PA	1.0000	3,071	288	2,783	288	3,359
13			PECO Electric 3613 PA	1.0000	267	16	251	16	282
14			PECO Electric 3620 PA	1.0000	20,901	575	20,326	575	21,476
15			PECO Electric 3640 PA	1.0000	22,236	1,330	20,906	1,330	23,566
16			PECO Electric 3650 PA	1.0000	38,706	2,412	36,294	2,412	41,118
17			PECO Electric 3660 PA	1.0000	9,165	678	8,487	678	9,843
18			PECO Electric 3670 PA	1.0000	30,992	1,223	29,769	1,223	32,215
19			PECO Electric 3680 PA	1.0000	16,931	811	16,120	811	17,743
20			PECO Electric 3691 PA	1.0000	3,497	131	3,366	131	3,627
21			PECO Electric 3692 PA	1.0000	4,929	40	4,889	40	4,970
22			PECO Electric 3700 PA	1.0000	1		1		1
23			PECO Electric 3701 PA	1.0000	119	7	112	7	126
24			PECO Electric 3710 PA	1.0000	5		5		5
25			PECO Electric 3730 PA	1.0000	844	19	825	19	863
26			PECO Electric 3731 PA	1.0000	83	1	82	1	83
27			PECO Electric 3732 PA	1.0000	866	24	841	24	890
28			PECO Electric 3733 PA	1.0000	41		41		41
29			Sub-total Electric - Distribution		\$179,478	\$8,450	\$171,028	\$8,450	\$187,928
30			Sub-total Electric - Distribution		\$179,478	\$8,450	\$171,028	\$8,450	\$187,928
31									
32		Common - General Plant	PECO Common 3901 PA	0.7697	\$3,396	\$69	\$3,327	\$69	\$3,465
33			PECO Common 3902 IL	0.7697	14		14		14
34			PECO Common 3902 PA	0.7697	1,258	39	1,219	39	1,297
35			PECO Common 3903 PA	0.7697	26	1	24	1	27
36			PECO Common 3911 PA	0.7697	12		12		12
37			PECO Common 3912 PA	0.7697	1,447	25	1,422	25	1,472
38			PECO Common 3913 IL	0.7697	1,543	206	1,337	206	1,749
39			PECO Common 3913 PA	0.7697	6,155	619	5,536	619	6,775
40			PECO Common 3930 PA	0.7697	103	1	102	1	104
41			PECO Common 3941 PA	0.7697	8		8		8

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Line No.	Account	Plant Account	Depreciation Category	Utility Allocation Factor	Depr on Existing Assets + Adds (Utility)	Depr on Adds (Utility)	Depr on Existing Assets (Utility)	Annualize Current Yr Depr (Utility)	Pro Forma Test Yr Depr (Utility)
42			PECO Common 3942 PA	0.7697	61	2	59	2	64
43			PECO Common 3970 PA	0.7697	4,422	164	4,258	164	4,587
44			PECO Common 3980 PA	0.7697	67		67		67
45									
46		Electric - General Plant	PECO Elec 3919 SM Comp Equip ID	1.0000	32		32		32
47			PECO Elec 3919 SM Comp Equip IL	1.0000	63		63		63
48			PECO Elec 3919 SM Comp Equip MD	1.0000	22		22		22
49			PECO Elec 3919 SM Comp Equip NC	1.0000	12		12		12
50			PECO Elec 3919 SM Comp Equip PA	1.0000	21	0	21	0	21
51			PECO Elec 3949 SM Tools PA	1.0000	8		8		8
52			PECO Elec 3979 SM Comm Equip PA	1.0000	2,702	13	2,689	13	2,715
53			PECO Electric 3901 PA	1.0000	851	7	845	7	858
54			PECO Electric 3902 PA	1.0000	416	8	408	8	424
55			PECO Electric 3903 PA	1.0000	1		1		1
56			PECO Electric 3911 PA	1.0000	3		3		3
57			PECO Electric 3912 PA	1.0000	54	1	53	1	56
58			PECO Electric 3913 PA	1.0000	6,989	161	6,827	161	7,150
59			PECO Electric 3930 PA	1.0000	4		4		4
60			PECO Electric 3940 PA	1.0000	3,067	73	2,994	73	3,139
61			PECO Electric 3951 PA	1.0000	13		13		13
62			PECO Electric 3952 PA	1.0000	6		6		6
63			PECO Electric 3970 PA	1.0000	7,331	132	7,200	132	7,463
64			PECO Electric 3980 PA	1.0000	13	1	12	1	14
65			Sub-total Electric - General Plant		\$40,122	\$1,524	\$38,598	\$1,524	\$41,646
66			Sub-total Electric - General Plant		\$40,122	\$1,524	\$38,598	\$1,524	\$41,646
67									
68		Electric - Transmission	PECO Electric 3521 PA	1.0000	\$526	\$48	\$478	\$48	\$574
69			PECO Electric 3522 MD	1.0000	1		1		1
70			PECO Electric 3522 NJ	1.0000	0		0		0
71			PECO Electric 3522 PA	1.0000	1,487	80	1,407	80	1,567
72			PECO Electric 3523 NJ	1.0000	0		0		0
73			PECO Electric 3523 PA	1.0000	35		35		35
74			PECO Electric 3530 NJ	1.0000	89	7	82	7	96
75			PECO Electric 3530 PA	1.0000	19,752	1,192	18,561	1,192	20,944
76			PECO Electric 3540 DE	1.0000	93		93		93
77			PECO Electric 3540 MD	1.0000	53		53		53
78			PECO Electric 3540 NJ	1.0000	221		221		221
79			PECO Electric 3540 PA	1.0000	3,511	150	3,360	150	3,661
80			PECO Electric 3550 PA	1.0000	551	63	488	63	613
81			PECO Electric 3560 DE	1.0000	6		6		6
82			PECO Electric 3560 MD	1.0000	15		15		15

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				(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account	Plant Account	Depreciation Category	Utility Allocation Factor	Depr on Existing Assets + Adds (Utility)	Depr on Adds (Utility)	Depr on Existing Assets (Utility)	Annualize Current Yr Depr (Utility)	Pro Forma Test Yr Depr (Utility)
83			PECO Electric 3560 NJ	1.0000	107		107		107
84			PECO Electric 3560 PA	1.0000	3,198	78	3,120	78	3,276
85			PECO Electric 3570 PA	1.0000	314	20	293	20	334
86			PECO Electric 3580 PA	1.0000	1,864	73	1,791	73	1,938
87			PECO Electric 3590 NJ	1.0000	4		4		4
88			PECO Electric 3590 PA	1.0000	34	4	30	4	37
89			Sub-total Electric - Transmission		\$31,862	\$1,716	\$30,146	\$1,716	\$33,577
90									
91			Sub-total 403.0 Depreciation Expense		\$251,462	\$11,689	\$239,773	\$11,689	\$263,151
92			Sub-total Electric - Transmission		\$31,862	\$1,716	\$30,146	\$1,716	\$33,577
93									
94	404.0 Amort. Of Limited-Term Electric Plant.	Electric - Intangible Plant	FDG_PECO_C_CIMS:PECO - Common - CIMS	0.7516	\$14		\$14		\$14
95			PECO - BIDA - Smart Energy Services	1.0000	218	218		218	436
96			PECO - Distribution - ADMS	1.0000	52	52		52	104
97			PECO - Distribution - IT	1.0000	5,478	830	4,648	830	6,308
98			PECO Com 3030- North Star RE SW	0.7697	344		344		344
99			PECO Com 3030-BIDA Customer Project	0.7697	1,423		1,423		1,423
100			PECO Com 3030-CIS Transformation SW	0.7697	155		155		155
101			PECO Com 3030-Cloud Serv 3 yr	0.7697	382		382		382
102			PECO Com 3030-Cloud Serv 5 yr	0.7697	960		960		960
103			PECO Com 3030-Common MDM SW	0.7697	6,227		6,227		6,227
104			PECO Com 3030-CTA PHI Consol SW	0.7697	346		346		346
105			PECO Com 3030-Cust Appt Sched SW	0.7697	474		474		474
106			PECO Com 3030-Digital Strat Platfor	0.7697	98		98		98
107			PECO Com 3030-EU Dig Strat EPay SW	0.7697	342		342		342
108			PECO Com 3030-EU Digital Program We	0.7697	201		201		201
109			PECO Com 3030-Fusion Mig Non-MDM SW	0.7697	609		609		609
110			PECO Com 3030-HR Payroll HCM Cloud	0.7697	132		132		132
111			PECO Com 3030-HRPC Enhance PA	0.7697	32		32		32
112			PECO Com 3030-Hyperion Enhance PA	0.7697	(2)		(2)		(2)
113			PECO Com 3030-Hyperion Fin MGMT SW	0.7697	53		53		53
114			PECO Com 3030-I Sign Up and Move	0.7697	1,207		1,207		1,207
115			PECO Com 3030-IT Cust Mobile App SW	0.7697	248		248		248
116			PECO Com 3030-IVR System PA	0.7697	21		21		21
117			PECO Com 3030-Lease IT SW	0.7697	86		86		86
118			PECO Com 3030-Misc 5 yr FR PA	0.7697	12,605	1,366	11,239	1,366	13,971
119			PECO Com 3030-Misc 5 yr PA	0.7697	(0)		(0)		(0)
120			PECO Com 3030-OBIEE Migration SW	0.7697	907		907		907
121			PECO Com 3030-Oracle MW Upgrade SW	0.7697	253		253		253
122			PECO Com 3030-Rev Req Filing SW	0.7697	554		554		554
123			PECO Com 3030-Robotic Process Auto	0.7697	69		69		69

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Line No.	Account	Plant Account	Depreciation Category	Utility Allocation Factor	Depr on Existing Assets + Adds (Utility)	Depr on Adds (Utility)	Depr on Existing Assets (Utility)	Annualize Current Yr Depr (Utility)	Pro Forma Test Yr Depr (Utility)
124			PECO Com 3030-SCP Splunk SW	0.7697	46		46		46
125			PECO Com 3030-Tax Tech Trans SW	0.7697	72		72		72
126			PECO Elec 303 Elec Configuration SW	1.0000	778		778		778
127			PECO Elec 303 EV-FC	1.0000	70		70		70
128			PECO Elec 303 NERC CIP Access D PA	1.0000	0		0		0
129			PECO Elec 303 NERC CIP Access PA	1.0000	1		1		1
130			PECO Elec 303 NERC CIP Systems D PA	1.0000	6		6		6
131			PECO Elec 303 NERC CIP Systems PA	1.0000	54		54		54
132			PECO Elec 303 SG GIS PA	1.0000	168		168		168
133			PECO Elec 303 SLC	1.0000	111		111		111
134			PECO Elec 303 SM AMOS PA	1.0000	706		706		706
135			PECO Elec 303-BIDA Grid T&D Domain	1.0000	1,746		1,746		1,746
136			PECO Elec 303-Dist Auto Ntwk Upg Hi	1.0000	763		763		763
137			PECO Elec 303-EU Custom Analytics S	1.0000	3,491		3,491		3,491
138			PECO Elec 303-EU Digital Solar Tool	1.0000	327		327		327
139			PECO Elec 303-PECO RNI Upgrade SW D	1.0000	996		996		996
140			PECO Elec 3030 - BIDA Smart Energy A (Original)	1.0000	459		459		459
141			PECO Elec 3030-Cloud Serv 3 yr	1.0000	78		78		78
142			PECO Elec 3030-Cloud Serv 5 yr	1.0000	193		193		193
143			PECO Elec 3030-Compas DB D	1.0000	6		6		6
144			PECO Elec 3030-Compas DB T	1.0000	25		25		25
145			PECO Electric 303 Misc 5 FR PA	1.0000	4,317		4,317		4,317
146			Sub-total Electric - Intangible Plant		\$47,903	\$2,466	\$45,437	\$2,466	\$50,369
147									
148			Sub-total 404.0 Amort. of Limited-Term Electric Plant		\$47,903	\$2,466	\$45,437	\$2,466	\$50,369
149									
150			Total		\$299,365	\$14,155	\$285,210	\$14,155	\$313,520
151			Sub-total Electric - Intangible Plant		\$47,903	\$2,466	\$45,437	\$2,466	\$50,369
152									
153			Sub-total 404.0 Amort. Of Limited-Term Electric Plant.		\$47,903	\$2,466	\$45,437	\$2,466	\$50,369

PECO Electric Operations
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D-17 Depreciation Adjustment

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				(12)	(13)	(14)	(15)	(16)	(17)
Line No.	Account	Plant Account	Depreciation Category	Functional Allocation Factor	Depr on Existing Assets + Adds (Function)	Depr on Adds (Function)	Depr on Existing Assets (Function)	Annualize Current Yr Depr (Function)	Pro Forma Test Yr Depr (Function)
1	403.0 Depreciation Expense.	Electric - Distribution	PECO Elec 3640 PA LTIIP	1.0000	\$649	\$84	\$565	\$84	\$733
2			PECO Elec 3650 PA LTIIP	1.0000	\$2,068	274	1,794	274	2,342
3			PECO Elec 3660 PA LTIIP	1.0000	\$589	80	509	80	670
4			PECO Elec 3670 PA LTIIP	1.0000	\$2,035	269	1,766	269	2,304
5			PECO Elec 3705 SM UD RES PA	1.0000	\$11,076		11,076		11,076
6			PECO Elec 3706 Non DOE Rcv PA	1.0000	\$2,556		2,556		2,556
7			PECO Elec 3707 SM RES PA	1.0000	\$4,661	76	4,585	76	4,737
8			PECO Elec 3708 SM SCI PA	1.0000	\$933	12	922	12	945
9			PECO Elec 3709 SM LCI PA	1.0000	\$1,125	54	1,071	54	1,179
10			PECO Elec Dist-ARC EXP PA						
11			PECO Electric 3611 PA	1.0000	\$1,115	46	1,069	46	1,161
12			PECO Electric 3612 PA	1.0000	\$3,071	288	2,783	288	3,359
13			PECO Electric 3613 PA	1.0000	\$267	16	251	16	282
14			PECO Electric 3620 PA	1.0000	\$20,901	575	20,326	575	21,476
15			PECO Electric 3640 PA	1.0000	\$22,236	1,330	20,906	1,330	23,566
16			PECO Electric 3650 PA	1.0000	\$38,706	2,412	36,294	2,412	41,118
17			PECO Electric 3660 PA	1.0000	\$9,165	678	8,487	678	9,843
18			PECO Electric 3670 PA	1.0000	\$30,992	1,223	29,769	1,223	32,215
19			PECO Electric 3680 PA	1.0000	\$16,931	811	16,120	811	17,743
20			PECO Electric 3691 PA	1.0000	\$3,497	131	3,366	131	3,627
21			PECO Electric 3692 PA	1.0000	\$4,929	40	4,889	40	4,970
22			PECO Electric 3700 PA	1.0000	\$1		1		1
23			PECO Electric 3701 PA	1.0000	\$119	7	112	7	126
24			PECO Electric 3710 PA	1.0000	\$5		5		5
25			PECO Electric 3730 PA	1.0000	\$844	19	825	19	863
26			PECO Electric 3731 PA	1.0000	\$83	1	82	1	83
27			PECO Electric 3732 PA	1.0000	\$866	24	841	24	890
28			PECO Electric 3733 PA	1.0000	\$41		41		41
29			Sub-total Electric - Distribution		\$179,462	\$8,450	\$171,012	\$8,450	\$187,912
30			Sub-total Electric - Distribution		\$179,462	\$8,450	\$171,012	\$8,450	\$187,912
31									
32		Common - General Plant	PECO Common 3901 PA	0.9055	\$3,075	\$62	\$3,012	\$62	\$3,137
33			PECO Common 3902 IL	0.9055	12		12		12
34			PECO Common 3902 PA	0.9055	1,139	35	1,104	35	1,174
35			PECO Common 3903 PA	0.9055	23	1	22	1	25
36			PECO Common 3911 PA	0.9055	11		11		11
37			PECO Common 3912 PA	0.9055	1,310	23	1,287	23	1,333
38			PECO Common 3913 IL	0.9055	1,397	187	1,210	187	1,584
39			PECO Common 3913 PA	0.9055	5,574	561	5,013	561	6,134
40			PECO Common 3930 PA	0.9055	93	1	92	1	94
41			PECO Common 3941 PA	0.9055	8		8		8

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				(12)	(13)	(14)	(15)	(16)	(17)
Line No.	Account	Plant Account	Depreciation Category	Functional Allocation Factor	Depr on Existing Assets + Adds (Function)	Depr on Adds (Function)	Depr on Existing Assets (Function)	Annualize Current Yr Depr (Function)	Pro Forma Test Yr Depr (Function)
42			PECO Common 3942 PA	0.9055	56	2	53	2	58
43			PECO Common 3970 PA	0.9055	4,004	149	3,855	149	4,153
44			PECO Common 3980 PA	0.9055	61		61		61
45									
46		Electric - General Plant	PECO Elec 3919 SM Comp Equip ID	0.9055	29		29		29
47			PECO Elec 3919 SM Comp Equip IL	0.9055	57		57		57
48			PECO Elec 3919 SM Comp Equip MD	0.9055	20		20		20
49			PECO Elec 3919 SM Comp Equip NC	0.9055	11		11		11
50			PECO Elec 3919 SM Comp Equip PA	0.9055	19	0	19	0	19
51			PECO Elec 3949 SM Tools PA	0.9055	8		8		8
52			PECO Elec 3979 SM Comm Equip PA	0.9055	2,447	11	2,435	11	2,458
53			PECO Electric 3901 PA	0.9055	771	6	765	6	777
54			PECO Electric 3902 PA	0.9055	377	8	369	8	384
55			PECO Electric 3903 PA	0.9055	1		1		1
56			PECO Electric 3911 PA	0.9055	3		3		3
57			PECO Electric 3912 PA	0.9055	49	1	48	1	50
58			PECO Electric 3913 PA	0.9055	6,328	146	6,182	146	6,475
59			PECO Electric 3930 PA	0.9055	4		4		4
60			PECO Electric 3940 PA	0.9055	2,777	66	2,711	66	2,843
61			PECO Electric 3951 PA	0.9055	12		12		12
62			PECO Electric 3952 PA	0.9055	6		6		6
63			PECO Electric 3970 PA	0.9055	6,638	119	6,519	119	6,758
64			PECO Electric 3980 PA	0.9055	12	1	11	1	12
65			Sub-total Electric - General Plant		\$36,331	\$1,380	\$34,951	\$1,380	\$37,711
66			Sub-total Electric - General Plant		\$36,331	\$1,380	\$34,951	\$1,380	\$37,711
67									
68		Electric - Transmission	PECO Electric 3521 PA						
69			PECO Electric 3522 MD						
70			PECO Electric 3522 NJ						
71			PECO Electric 3522 PA						
72			PECO Electric 3523 NJ						
73			PECO Electric 3523 PA						
74			PECO Electric 3530 NJ						
75			PECO Electric 3530 PA						
76			PECO Electric 3540 DE						
77			PECO Electric 3540 MD						
78			PECO Electric 3540 NJ						
79			PECO Electric 3540 PA						
80			PECO Electric 3550 PA						
81			PECO Electric 3560 DE						
82			PECO Electric 3560 MD						

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				(12)	(13)	(14)	(15)	(16)	(17)
Line No.	Account	Plant Account	Depreciation Category	Functional Allocation Factor	Depr on Existing Assets + Adds (Function)	Depr on Adds (Function)	Depr on Existing Assets (Function)	Annualize Current Yr Depr (Function)	Pro Forma Test Yr Depr (Function)
83			PECO Electric 3560 NJ						
84			PECO Electric 3560 PA						
85			PECO Electric 3570 PA						
86			PECO Electric 3580 PA						
87			PECO Electric 3590 NJ						
88			PECO Electric 3590 PA						
89			Sub-total Electric - Transmission						
90									
91			Sub-total 403.0 Depreciation Expense		\$215,793	\$9,830	\$205,963	\$9,830	\$225,622
92			Sub-total Electric - Transmission						
93									
94	404.0 Amort. Of Limited-Term Electric Plant.	Electric - Intangible Plant	FDG_PECO_C_CIMS:PECO - Common - CIMS	1.0000	\$14		\$14		\$14
95			PECO - BIDA - Smart Energy Services	1.0000	218	218		218	436
96			PECO - Distribution - ADMS	0.9055	47	47		47	94
97			PECO - Distribution - IT	0.9055	4,961	751	4,209	751	5,712
98			PECO Com 3030- North Star RE SW	0.9055	312		312		312
99			PECO Com 3030-BIDA Customer Project	0.9055	1,289		1,289		1,289
100			PECO Com 3030-CIS Transformation SW	0.9055	141		141		141
101			PECO Com 3030-Cloud Serv 3 yr	0.9055	346		346		346
102			PECO Com 3030-Cloud Serv 5 yr	0.9055	869		869		869
103			PECO Com 3030-Common MDM SW	0.9055	5,639		5,639		5,639
104			PECO Com 3030-CTA PHI Consol SW	0.9055	313		313		313
105			PECO Com 3030-Cust Appt Sched SW	0.9055	429		429		429
106			PECO Com 3030-Digital Strat Platfor	0.9055	89		89		89
107			PECO Com 3030-EU Dig Strat EPay SW	0.9055	310		310		310
108			PECO Com 3030-EU Digital Program We	0.9055	182		182		182
109			PECO Com 3030-Fusion Mig Non-MDM SW	0.9055	551		551		551
110			PECO Com 3030-HR Payroll HCM Cloud	0.9055	119		119		119
111			PECO Com 3030-HRPC Enhance PA	0.9055	29		29		29
112			PECO Com 3030-Hyperion Enhance PA	0.9055	(2)		(2)		(2)
113			PECO Com 3030-Hyperion Fin MGMT SW	0.9055	48		48		48
114			PECO Com 3030-I Sign Up and Move	0.9055	1,093		1,093		1,093
115			PECO Com 3030-IT Cust Mobile App SW	0.9055	225		225		225
116			PECO Com 3030-IVR System PA	0.9055	19		19		19
117			PECO Com 3030-Lease IT SW	0.9055	78		78		78
118			PECO Com 3030-Misc 5 yr FR PA	0.9055	11,414	1,237	10,177	1,237	12,651
119			PECO Com 3030-Misc 5 yr PA	0.9055	(0)		(0)		(0)
120			PECO Com 3030-OBIEE Migration SW	0.9055	822		822		822
121			PECO Com 3030-Oracle MW Upgrade SW	0.9055	229		229		229
122			PECO Com 3030-Rev Req Filing SW	0.9055	502		502		502
123			PECO Com 3030-Robotic Process Auto	0.9055	62		62		62

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				(12)	(13)	(14)	(15)	(16)	(17)
Line No.	Account	Plant Account	Depreciation Category	Functional Allocation Factor	Depr on Existing Assets + Adds (Function)	Depr on Adds (Function)	Depr on Existing Assets (Function)	Annualize Current Yr Depr (Function)	Pro Forma Test Yr Depr (Function)
124			PECO Com 3030-SCP Splunk SW	0.9055	42		42		42
125			PECO Com 3030-Tax Tech Trans SW	0.9055	65		65		65
126			PECO Elec 303 Elec Configuration SW	1.0000	778		778		778
127			PECO Elec 303 EV-FC	1.0000	70		70		70
128			PECO Elec 303 NERC CIP Access D PA	1.0000	0		0		0
129			PECO Elec 303 NERC CIP Access PA						
130			PECO Elec 303 NERC CIP Systems D PA	1.0000	6		6		6
131			PECO Elec 303 NERC CIP Systems PA						
132			PECO Elec 303 SG GIS PA	1.0000	168		168		168
133			PECO Elec 303 SLC	1.0000	111		111		111
134			PECO Elec 303 SM AMOS PA	1.0000	706		706		706
135			PECO Elec 303-BIDA Grid T&D Domain	0.9055	1,581		1,581		1,581
136			PECO Elec 303-Dist Auto Ntwk Upg Hi	1.0000	763		763		763
137			PECO Elec 303-EU Custom Analytics S	1.0000	3,491		3,491		3,491
138			PECO Elec 303-EU Digital Solar Tool	0.9055	296		296		296
139			PECO Elec 303-PECO RNI Upgrade SW D	1.0000	996		996		996
140			PECO Elec 3030 - BIDA Smart Energy A (Original)	1.0000	459		459		459
141			PECO Elec 3030-Cloud Serv 3 yr	0.9055	71		71		71
142			PECO Elec 3030-Cloud Serv 5 yr	0.9055	175		175		175
143			PECO Elec 3030-Compas DB D	1.0000	6		6		6
144			PECO Elec 3030-Compas DB T						
145			PECO Electric 303 Misc 5 FR PA	0.9055	3,909		3,909		3,909
146			Sub-total Electric - Intangible Plant		\$44,040	\$2,253	\$41,787	\$2,253	\$46,293
147									
148			Sub-total 404.0 Amort. of Limited-Term Electric Plant		\$44,040	\$2,253	\$41,787	\$2,253	\$46,293
149									
150			Total		\$259,833	\$12,083	\$247,750	\$12,083	\$271,915
151			Sub-total Electric - Intangible Plant		\$44,040	\$2,253	\$41,787	\$2,253	\$46,293
152									
153			Sub-total 404.0 Amort. Of Limited-Term Electric Plant.		\$44,040	\$2,253	\$41,787	\$2,253	\$46,293

PECO Electric Operations
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(\$ in Thousands)
D-18 Income Taxes

Exhibit MJT-1
Schedule D-18
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		(1)	(2)	(3)	(4)
Line No.	Description	Reference	Present Rates	Rate Increase	Proposed Rates
1	Revenue		\$2,333,680	\$246,908	\$2,580,588
2	Operating Expenses		1,987,440	16,747	2,004,187
3	OIBIT	L1 - L2	\$346,240	\$230,162	\$576,402
4					
5	Rate Base		\$6,385,897		\$6,385,897
6	Weighted Cost of Debt		1.830%		1.830%
7	Synchronized Interest Expense	L5 * L6	\$116,862		\$116,862
8	Base Taxable Income	L3 - L7	\$229,378	\$230,162	\$459,540
9					
10	State Accelerated Tax Depreciation		\$272,228		\$272,228
11	Pro Forma Book Depreciation				271,915
12	State Tax Depreciation (Over) Under Book	L11 - L10	(\$313)		(\$313)
13	Regulatory Asset Programs M-1, Pension and Post Retirement & Other		(17,696)		(17,696)
14	Other Property Basis Adjustments (CIAC/ICM)		(24,716)		(24,716)
15	Removal Costs/Software		(20,433)		(20,433)
16	AFUDC Equity		(15,645)		(15,645)
17	Permanent Adjustments		4,203		4,203
18	Repair Deduction		(128,000)		(128,000)
19					
20	State Taxable Income	L8 + SUM (L12 to L18)	\$26,779	\$230,162	\$256,940
21					
22	State Income Tax Rate		9.99%	9.99%	9.99%
23	State Income Tax Benefit / (Expense) before Net Operating Loss	- (L22 * L20)	(\$2,675)	(\$22,993)	(\$25,668)
24	Net Operating Loss Utilization %		40.00%	40.00%	40.00%
25	Net Operating Loss Utilization	- L24 * L23	1,070	9,197	10,267
26	State Income Tax Benefit / (Expense)	L23 + L25	(\$1,605)	(\$13,796)	(\$15,401)
27					
28	Federal Accelerated Tax Depreciation		\$247,075		\$247,075
29	Pro Forma Book Depreciation		271,915		271,915
30	Federal Tax Deducts (Over) Under Book	L29 - L28	\$24,840		\$24,840
31	Regulatory Asset Programs M-1		(17,696)		(17,696)
32	Other Property Basis Adjustments (CIAC/ICM)		(24,716)		(24,716)
33	Removal Costs/Software		(20,433)		(20,433)
34	AFUDC Equity		(15,645)		(15,645)
35	Permanent Adjustments		4,203		4,203
36	Repair Deduction		(128,000)		(128,000)
37	Federal NOL				
38	Federal Taxable Income	L8 + L26 + SUM (L30 to L37)	\$50,327	\$216,366	\$266,692
39					
40	Federal Income Tax Rate %		21.00%	21.00%	
41	Federal Income Tax Benefit / (Expense) before Deferred and Adjustments	-	(\$10,569)	(\$45,437)	(\$56,005)
42	Total Tax Benefit / (Expense) before Deferred Income Tax	L26 + L41	(\$12,174)	(\$59,233)	(\$71,406)
43					

PECO Electric Operations
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D-18 Income Taxes

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Line No.	Description	Reference	Present Rates	Rate Increase	Proposed Rates
44	DEFERRED INCOME TAXES				
45	Deferred Taxes on Timing Differences- Federal		(\$6,866)	\$1,931	(4,935)
46	Deferred Taxes on Timing Differences- State		(4,237)		(4,237)
47	Deferred Taxes on State NOL		(1,070)	(9,197)	(10,267)
48	Excess Deferred Amortization		9,742		9,742
49	Deferred Taxes on Federal NOL				
50	Federal Income Tax Expense on Flow through adjustment		(4,881)		(4,881)
51	Deferred Income Taxes Benefit / (Expense)	SUM L45 to L50	(\$7,312)	(\$7,266)	(\$14,578)
52					
53	Net Income Tax Benefit / (Expense)	L42 + L51	(\$19,486)	(\$66,499)	(\$85,985)
54					
55	Other Income Tax Adjustments				
56	Amortization of Investment Tax Credit		\$20		\$20
57					
58	Combined Income Tax Benefit / (Expense)	SUM L53 to L56	(\$19,466)	(\$66,499)	(\$85,965)
59					
60	Federal Income Tax Benefit / (Expense)	L41 + L45 + L48 + L49 + L50 + L56	(\$12,554)	(\$43,505)	(\$56,060)
61	State Income Tax Benefit / (Expense)	L26 + L46 + L47	(\$6,912)	(\$22,993)	(\$29,905)
62	Total Income Tax Benefit / (Expense)	L60 + L61	(\$19,466)	(\$66,499)	(\$85,965)

PECO Electric Operations
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Section 1301.1(b) Differential

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Description	Reference	2015	2016	2017	2018	2019	Average
1	PECO Consolidated Taxable Income		\$165,388	\$185,545	\$129,850	\$149,461	\$191,126	
2								
3								
4	Consolidated Income Companies Taxable Income		\$925,343	\$1,249,191	\$574,523	\$1,031,664	\$905,046	
5								
6								
7	Taxable Income Percentage to PECO	L1 / L4	17.87%	14.85%	22.60%	14.49%	21.12%	
8								
9								
10	Consolidated Companies Loss		\$ (1,598)	\$ (921)	\$ (1,816,977)	\$ (111,977)	\$ (135,995)	
11								
12								
13	PECO Allocation of Loss	L7 * L10	\$ (286)	\$ (137)	\$ (410,660)	\$ (16,223)	\$ (28,719)	
14								
15								
16	Electric Percentage		99.95%	122.21%	67.35%	152.12%	143.64%	
17								
18								
19	Loss Allocable to Electric	L13 * L16	(\$286)	(\$167)	(\$276,578)	(\$24,678)	(\$41,253)	
20								
21								
22								
23	Average for 2014 to 2018	Average L19						(68,592)
24								
25								
26	Tax Rate							21.00%
27								
28	Section 1301.1(b) Differential	L23 * L26						\$ (14,404)

PECO Electric Operations
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(\$ in Thousands)
D-19 Conversion Factor

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(1)

(2)

Line No.	Description	Reference	Utility
1	<u>GROSS REVENUE CONVERSION FACTOR</u>		
2	GROSS REVENUE FACTOR		1.000000
3	Forfeited Discounts Amount		12,795
4	Total Customer Revenue		2,390,139
5	Shopping Revenue		1,017,444
6	LPC REVENUE	L3 / (L4 + L5)	0.003755
7	GROSS RECEIPTS TAX		(0.059000)
8	UNCOLLECTIBLE EXPENSES	D-10	(0.005622)
9	PUC / OCA & SBA ASSESSMENT AS A % OF REVENUE		(0.003459)
10			
11			
12	NET REVENUES	L2 + L6 + L7 + L8 + L9	0.935674
13			
14	STATE INCOME TAX RATE		9.990%
15			
16	STATE INCOME TAX FACTOR	-	(0.093474)
17			
18	FACTOR AFTER STATE TAXES	L12 + L16	0.842200
19			
20	FEDERAL INCOME TAX RATE		21.000%
21			
22	FEDERAL INCOME TAX FACTOR	-	(0.176862)
23			
24			
25	NET OPERATING INCOME FACTOR	L18 + L22	0.665338
26			
27	GROSS REVENUE CONVERSION FACTOR	1 / L25	1.502995
28			
29	Combined Income Tax Factor on Gross Revenues	- L16 - L22	27.034%
30			
31			
32	<u>INCOME TAX FACTOR</u>		
33			
34	GROSS REVENUE FACTOR	L2	1.000000
35			
36	STATE INCOME TAX RATE		9.990%
37			
38	STATE INCOME TAX FACTOR	- L34 * L36	(0.099900)
39			
40			
41	FACTOR AFTER STATE TAXES	L34 + L38	0.900100
42			
43	FEDERAL INCOME TAX RATE		21.000%
44			
45	FEDERAL INCOME TAX FACTOR	- L41 * L43	(0.189021)
46			
47	NET OPERATING INCOME FACTOR	L41 + L45	0.711079
48			
49			
50	GROSS REVENUE CONVERSION FACTOR	1 / L47	1.406314
51			
52			
53	Combined Income Tax Factor On Taxable Income	L34 - L47	28.892%